



DEPARTMENT OF THE ARMY

U.S. Army Corps of Engineers
WASHINGTON, D.C. 20314-1000

REPLY TO
ATTENTION OF:

16 APR 1998

CERM-P


MEMORANDUM FOR Directors, Laboratories

SUBJECT: Cost of Doing Business Indicators for Laboratories

1. During the 4 December 1997 Command Inspection to the Topographic Engineering Center (TEC), TEC requested that HQUSACE look into providing data and indicators which are relevant to lab missions and performance. Following are our short and long term plans for complying with this request.
2. Beginning third quarter FY98 you will be required to execute and submit the Military Cost of Doing Business (CDB) Report using CEFMS. Instructions for executing the report are at the enclosure. This report provides a number of performance indicators, one of which is your actual military general and administrative (G&A) overhead rates. A new chart will be added in the Resource Management CDB section of the Command Management Review (CMR) which will reflect military G&A rates for labs. No attempt will be made to compare your performance with those of districts.
3. As part of the long term plan, the Military CDB Report will be modified so that key cost of doing business indicators, i.e., total labor multipliers, chargeability factors can be used to determine the efficiencies of our labs. The report will capture the same cost types as currently tracked in the district reports, i.e., labor, travel, training, information technology, indirect costs etc., the difference will be in categories of cost captured. For example district reports define categories of cost as design related to construction, design not related to construction, MILCON construction, OMA construction, at cost construction, real estate, etc. The lab reports will be redesigned to categorize your work by how you are funded, i.e., direct RDT&E, OMA, MCA, BASOPS, reimbursable, etc. Capturing work on the basis of how you are funded is consistent with how you currently track and monitor manpower and other performance indicators in the Research and Development (R&D) community. It is estimated that a lab version of the CDB report will be available in October 1998. At that time, we will prescribe what other indicators will be monitored.
4. These actions have been coordinated with the Directorate of Research and Development. My POC is Susan Turek at 202-761-1860.

FOR THE COMMANDER:

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STEPHEN COAKLEY
Deputy Chief of Staff,
Resource Management

CF:
CEIG

HOW TO GENERATE AND SUBMIT COST OF DOING BUSINESS REPORTS

Following are instructions on how to execute civil and military Cost of Doing Business (CDB) Reports. The reports will be generated as of a period ending date. To initiate interactive processing of the CDB reports a user is required to:

SELECT "3 - Financial Management Functions" from CEFMS main menu (Screen 1.2)

SELECT "5 - Financial Management"

SELECT "19 - Reports"

SELECT "Other Reports"

SELECT "Cost of Doing Business Matrix Report" (cdb_mat) - Military Report

SELECT "Cost of Doing Business - Civil" (cdb_civ) - Civil Report

The last two options provide the screens for users to generate, reproduce or submit the CDB reports.

SELECT "G" - To generate the civil/military CDB reports

SELECT "R" - To print or reproduce the civil/ military CDB reports. Note: The system will alert you if the report has not been generated for the period.

SELECT "S" - To submit the civil/military CDB reports to CEEMIS.

With any of the options, i.e., G, R or S, you will be prompted to provide the month and year of the reporting period and the FOA for which you are executing the reports.

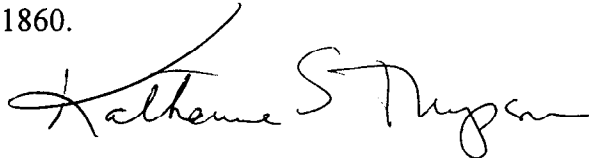
As part of the background process, both programs first extract data from revolving fund accounts to formulate amounts and percentages that are then used to break overhead, plant rental and facility costs into their component costs, i.e., labor, travel, training, information technology and rent. Users cannot currently view this information in a report format. At a later date the CDB application will be modified to allow users to view and print this data in a report format.

9 April 1998

MEMORANDUM FOR DCSRM

SUBJECT: Report on Feasibility of Providing Cost of Doing Business Data Relevant to Labs

1. During the 4 December 1997 Command Inspection to the Topographic Engineering Center (TEC), TEC requested that HQUSACE look into providing data and indicators which are relevant to lab missions and performance. Following are our short and long term plans for complying with this request.
2. Beginning third quarter FY98 labs will be required to execute and submit their Military Cost of Doing Business (CDB) Reports using CEFMS. These reports will provide the lab actual military general and administrative (G&A) overhead rates. A new chart will be added in the Resource Management CDB section of the Command Management Review (CMR) which will reflect those rates. Attached is a memo for you to sign to Lab Commanders informing them of this new requirement. No attempt will be made to compare lab and district performance.
3. As a long term plan to accommodate TEC's request, the Military CDB Report will be modified so that key cost of doing business indicators, i.e., total labor multipliers, chargeability factors can be used to determine the efficiencies of our labs. The report will capture the same cost types as currently tracked in the district reports, i.e., labor, travel, training, information technology, indirect costs etc., the difference will be in categories of cost captured. For example district reports define categories of cost as design related to construction, design not related to construction, MILCON construction, OMA construction, at cost construction, real estate, etc. The lab reports will be redesigned to categorize their work by how they are funded i.e., direct RDT&E, OMA, MCA, BASOPS, reimbursable, etc. Capturing work how the labs are funded is consistent with how they currently track and monitor manpower and other performance indicators in the R&D community. It is estimated that a lab version of the CDB report will be released in time for first quarter FY99 reporting.
4. These actions have been coordinated with the Assistant Director of Lab Operations, Pete Swart. My POC is Susan Turek, X1860.



KATHERINE S. THOMPSON
Chief, Business Practices and Program
Evaluation Division
Directorate of Resource Management

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CF:
Pete Swart

(3) For additional information relative to General Ledger control accounts, see paragraph 2-22.

8-5. Operation and Maintenance, General. Cost accounts under this appropriation will be maintained in three groups, i.e., (1) Operation, (2) Maintenance, and (3) Clearing, Credit, Miscellaneous, and Memorandum Accounts. The uniform cost account classification, with descriptions and procedures to be followed in establishing and recording costs for operation and maintenance projects and appropriation reimbursement activity-reimbursable work, and relation to General Ledger control accounts, follows:

a. Chart of Accounts for Operation and Maintenance Projects.

(1) Operation Accounts (General Ledger Account 171).

For Multiple Purpose Projects including Power, and for projects without at-site power production which provide downstream hydro-electric power benefits, the operation accounts cover labor, supplies, material, operational maintenance, and other expenses incidental to the operation of the project under the features defined in paragraph 8-5b(l) below and ER 11-2-101. The assignment of costs to the operating accounts shall conform, insofar as practicable, to the definition and instructions included in the Operating Expense Instructions, and Operation and Maintenance Expense Accounts of the Federal Energy Regulatory Commission (successor to FPC) Uniform System of Accounts, effective 1 January 1970. For other Civil Works projects, this series of accounts covers operating labor, supplies, material, parts, operational maintenance, and other expenses incidental to continuous or day-to-day functioning of the project; and collection and dissemination of technical data in connection with completed projects and such special purposes as navigation on the Great Lakes and associated waters. Operational Maintenance includes, but is not limited to, custodial services; removing ice and snow, debris, trash; cleaning; relamping lighting fixtures; routine testing and purification of lubricating and hydraulic oils; replacing packing in valves and glands; replacing electrical brushes; periodic testing, checking, adjusting and cleaning of meters, gages, instruments, recorders, relays, controls, and similar equipment.

Work Category
Code _____

Title

601-- ^{1/}	Operation for Navigation
60110 **	Operation of Structures, Facilities, Equipment for Navigation
60120 ^{1/}	Studies and Surveys for Navigation
60121*	Studies and Surveys: Project Condition, Dredging, Obstructions, and related Surveys for Navigation
60122	Studies and Surveys: Major Rehabilitation Evaluation Reports for Navigation

Work Category
Code _____

Title

60123	Studies and Surveys: Environmental Studies and Monitoring for Dredging Purposes for Navigation
60130 ^{1/}	Dam Safety for Navigation
60131**	Dam Safety: Instrumentation for Analysis and Data Gathering Inspections for Navigation
60132*	Dam Safety: Formal Periodic Inspections and Reports for Navigation
60133	Dam Safety: Dam Safety Assurance Studies for Navigation
60140 ^{1/}	Water Management (Control and Quality) Activities for Navigation
60141	Water Management Activities: Analysis and Studies of Data for Navigation
60142	Water Management Activities: Operation of WCDS and Data Collection for Navigation
60150*	Real Estate Management, Compliance and Utilization Inspections, for Navigation
60160	Environmental Compliance Management for Navigation
60170	Reserved
60180	Reserved
60190	Reserved
602-- ^{1/}	Operation for Flood Damage Reduction
60210**	Operation of Structures, Facilities, Equipment for Flood Damage Reduction
60220 ^{1/}	Studies and Surveys for Flood Damage Reduction
60221	Non-navigation Project Condition Studies and Surveys for Flood Damage Reduction
60222	Major Rehabilitation Evaluation Reports for Flood Damage Reduction
60223*	Inspections of Completed Local Protection Projects for Flood Damage Reduction
60230 ^{1/}	Dam Safety for Flood Damage Reduction

60231**	Dam Safety: Instrumentation for Analysis and Data Gathering Inspections for Flood Damage Reduction
60232*	Dam Safety: Formal Periodic Inspections and Reports for Flood Damage Reduction
60233	Dam Safety Assurance Studies for Flood Damage Reduction
60240 ^{1/}	Water Management (Control and Quality) Activities for Flood Damage Reduction
60241	Water Management Activities: Analysis and Studies of Data for Flood Damage Reduction
60242	Water Management Activities: Operation of WCDS and Data Collection for Flood Damage Reduction
60250*	Real Estate Management, Compliance and Utilization Inspections, for Flood Damage Reduction
60260	Environmental Compliance Management for Flood Damage Reduction
60270	Reserved
60280	Reserved
60290	Reserved
603-- ^{1/}	Operation for Hydropower
60310 ^{1/}	Operation of Structures, Facilities, Equipment for Hydropower
60311**	Hydropower Operations: Supervision and Engineering
60312**	Hydropower Operations: Hydraulic Expenses
60313**	Hydropower Operations: Electric Expenses
60314**	Hydropower Operations: Misc. Hydraulic Power Generation Expenses
60320 ^{1/}	Studies and Surveys for Hydropower
60321	Studies and Surveys: Supervision and Engineering for Hydropower
60322	Studies and Surveys: Hydraulic Expenses for Hydropower
60323	Studies and Surveys: Electric Expenses for Hydropower

Work Category
Code _____

Title

60324	Studies and Surveys: Misc. Hydraulic Power Generation Expenses for Hydropower
60325	Studies and Surveys: Major Rehabilitation Evaluation Reports for Hydropower
60330 ^{1/}	Dam Safety for Hydropower
60331**	Dam Safety: Instrumentation for Analysis and Data Gathering Inspections for Hydropower
60332*	Dam Safety: Formal Periodic Inspections and Reports for Hydropower
60333	Dam Safety Assurance Studies for Hydropower
60340 ^{1/}	Water Management (Control and Quality) Activities for Hydropower
60341	Water Management Activities: Analysis and Studies of Data for Hydropower
60342	Water Management Activities: Operation of WCDS and Data Collection for Hydropower
60350*	Real Estate Management, Compliance and Utilization Inspections, for Hydropower
60360	Environmental Compliance Management for Hydropower
60370	Reserved
60380	Reserved
60390	Reserved
604-- ^{1/}	Operation for Environmental Stewardship
60410 ^{1/}	Operation for Environmental Stewardship
60411	Management of Natural Resources
60412	Management and Curation of Archeological and Cultural Resources
60413	Management of Formal (Wildlife) Mitigation Features
60414	Fisheries Management: Operation of Fish Hatcheries
60415	Fisheries Management: Operation of Fisheries, Fish Hauling Activities, and Fish Passage Structures

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60416	Preparation and Updating of Comprehensive Master Plans and Master Plan Supplementals
60420	Studies and Surveys, Fisheries and Wildlife Development Activities, for Environmental Stewardship
60430	Reserved
60440 ^{1/}	Water Management (Control and Quality) Activities for Environmental Stewardship
60441	Water Management Activities: Analysis and Studies of Data for Environmental Stewardship
60442	Water Management Activities: Operation of WCDS and Data Collection for Environmental Stewardship
60450*	Real Estate Management, Compliance and Utilization Inspections, for Environmental Stewardship
60460	Environmental Compliance Management for Environmental Stewardship
60470	Reserved
60480	Reserved
60490	Reserved
605-- ^{1/}	Operation for Recreation
60510 ^{1/}	Operation for Recreation
60511**	Operation of Structures, Facilities, Equipment for Recreation
60512	Operation of Structures, Facilities, Equipment Using Special Recreation Users Fee (SRUF) Funds
60513	Law Enforcement - Costs and Supervision of Law Enforcement Agreements for Recreation
60520	Studies and Surveys for Recreation
60530	Reserved
60540 ^{1/}	Water Management (Control and Quality) Activities for Recreation
60541	Water Management Activities: Analysis and Studies of Data for Recreation

Work Category
Code _____

Title

60542	Water Management Activities: Operation of WCDS and Data Collection for Recreation
60550*	Real Estate Management, Compliance and Utilization Inspections, for Recreation
60560	Environmental Compliance Management for Recreation
60570	Reserved
60580	Reserved
60590	Reserved
606-- ^{1/}	Operation Costs for Joint Activities <u>NOT</u> Specific to a Single Business Function
60610**	Operations of Structures, Facilities, Equipment for Joint Activities
60620 ^{1/}	Studies and Surveys for Joint Activities
60621*	Studies and Surveys: Project Condition Surveys, Dredging Studies, etc. for Joint Activities
60622	Studies and Surveys: Major Rehabilitation Evaluation Reports for Joint Activities
60630 ^{1/}	Dam Safety Activities for Joint Activities
60631**	Dam Safety: Instrumentation for Analysis and Data Gathering Inspections for Joint Activities
60632*	Dam Safety: Formal Periodic Inspections and Reports for Joint Activities
60633	Dam Safety Assurance Studies for Joint Activities
60640 ^{1/}	Water Management (Control and Quality) Activities for Joint Activities
60641	Water Management Activities: Analysis and Studies of Data for Joint Activities
60642	Water Management Activities: Operation of WCDS and Data Collection for Joint Activities
60650*	Real Estate Management, Compliance and Utilization Inspections, for Joint Activities

60660	Environmental Compliance Management Activities for Joint Activities
60670	Reserved
60680	Reserved
60690	Reserved
60710 ^{1/}	National Emergency Preparedness Program (NEPP)
60711	National Emergency Preparedness Program (NEPP) - Continuity of Operations
60712	National Emergency Preparedness Program (NEPP) - National Preparedness Planning
60713	National Emergency Preparedness Program (NEPP) - Emergency Operations Center Support
60714	National Emergency Preparedness Program (NEPP) - Emergency Water Program
60715	National Emergency Preparedness Program (NEPP) - Continuity of Government
60716	National Emergency Preparedness Program (NEPP) - Catastrophic Disaster Training and Exercise

(2) Maintenance Accounts, Including Additions and Retirements General Ledger Accounts: 171 for maintenance expense, 107 for additions to plant, and 108.2 for retirement work (subparas 8.5c, 8.7 and 8.8 for details). For Multiple-Purpose Projects including projects without at-site power production which provide downstream hydroelectric power benefits, the maintenance accounts cover the maintenance and repair of project components and facilities (excluding operational maintenance incidental to day to day operations) under the features defined in paragraph 8-5b(2) below and ER 11-2-101. The assignment of costs to maintenance expense accounts shall conform, insofar as practicable, to the definitions and instructions outlined in Operating Expense Instructions and Operation and Maintenance Expense Accounts of the Federal Energy Regulatory Commission (successor to FPC) Uniform System of Accounts, effective 1 March 1965. In addition, the cost of additions, retirements, and replacements of units of property will conform to the instructions contained in Electric Plant Instruction No. 10 of the FERC Uniform System of Accounts. For other Civil Works projects, this series of accounts covers annual and periodic maintenance and repair (other than operational maintenance) of structures or their components to preserve the useful life of such a structure or facility, as constructed or rehabilitated, including such betterments or improvements as would conform to modern design and practice, all within the scope of the authorized project or activity; and all maintenance and repair (other than operational maintenance) of project components and facilities defined in subparagraphs 8-5b(2) and 8-8, below, and ER 11-2-101.

Work Category
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Title

611--	Maintenance For Navigation
61110	Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities, for Navigation
61120 ^{1/}	Dredging Activities for Navigation
61121	Dredging of Channels and Canals, Including All Disposal Activities, for Navigation
61122	Construction and Maintenance of Dredged Material Disposal Facilities for Navigation
61130	Reserved
61140	Water Management (Control and Quality) Equipment Purchase and Maintenance for Navigation
61150 ^{1/}	Real Estate Actions for Navigation
61151	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Navigation
61152	Resolution of Real Estate Encroachments for Navigation
61153	Real Estate: Boundary Monumentation and Rectification for Navigation
61160	Environmental Compliance (Remedial Actions) for Navigation
61170	Remaining O&M-Funded Major Rehabilitation (Comprehensive Replacement) Projects for Navigation
61180	Reserved
61190	Reserved
612-- ^{1/}	Maintenance for Flood Damage Reduction (FDR)
61210 ^{1/}	Maintenance for Structures, Facilities, Equipment, Excluding Dredging, for FDR
61211	Maintenance of O&M-Funded Structures, Facilities, Equipment for Non-Water Control Activities for FDR
61212	Maintenance of MR&T-Funded Structures, Facilities, Equipment for Non-Water Control Activities for FDR
61220 ^{1/}	Dredging Activities for Flood Damage Reduction

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61221	Dredging, Including All Disposal Activities, for Flood Damage Reduction
61222	Construction and Maintenance of Dredged Material Disposal Facilities for FDR
61230	Reserved
61240	Water Management (Control and Quality) Equipment Purchase and Maintenance for FDR
61250 ^{1/}	Real Estate Actions for Flood Damage Reduction
61251	Land Acquisition and Disposal Activities, Settlement of Claims, and Audits for FDR
61252	Resolution of Real Estate Encroachments for Flood Damage Reduction
61253	Real Estate: Boundary Monumentation and Rectification for Flood Damage Reduction
61260	Environmental Compliance (Remedial Actions) for Flood Damage Reduction
61270	Reserved
61280	Reserved
61290	Reserved
613-- ^{1/}	Maintenance for Hydropower
61310 ^{1/}	Baseline Maintenance of Structures, Facilities, Equipment, Excluding Dredging, for Hydropower
61311	Hydropower Maintenance: Baseline Maintenance Supervision
61312	Hydropower Maintenance: Baseline Maintenance of Structures
61313	Hydropower Maintenance: Baseline Maintenance of Electric Plant
61314	Hydropower Maintenance: Baseline Maintenance of Misc. Hydraulic Plant
613N0 ^{1/}	Non-Baseline Maintenance of Structures, Facilities, Equipment, Excluding Dredging, for Hydropower
613N1	Hydropower Maintenance: Non-baseline Maintenance Supervision
613N2	Hydropower Maintenance: Non-baseline Maintenance of Structures

Work Category
Code _____

Title

613N3	Hydropower Maintenance: Non-baseline Maintenance of Electric Plant
613N4	Hydropower Maintenance: Non-baseline Maintenance of Misc. Hydraulic Plant
61320	Dredging Activities for Hydropower
61330	Reserved
61340	Water Management (Control and Quality) Equipment Purchase and Maintenance for Hydropower
61350 ^{1/}	Real Estate Actions for Hydropower
61351	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Hydropower
61352	Resolution of Real Estate Encroachments for Hydropower
61353	Real Estate: Boundary Monumentation and Rectification for Hydropower
61360	Environmental Compliance (Remedial Actions) for Hydropower
61370 ^{1/}	Remaining O&M-Funded Major Rehabilitation (Comprehensive Replacement) Projects for Hydropower
61371	Remaining O&M-Funded Major Rehabilitation: Comprehensive Replacement Supervision
61372	Remaining O&M-Funded Major Rehabilitation: Comprehensive Replacement of Structures
61373	Remaining O&M-Funded Major Rehabilitation: Comprehensive Replacement of Electric Plant
61374	Remaining O&M-Funded Major Rehabilitation: Comprehensive Replacement of Misc. Hydraulic Plant
61380	Reserved
61390	Reserved
614-- ^{1/}	Maintenance for Environmental Stewardship
61410 ^{1/}	Maintenance, Excluding Dredging Activities, for Environmental Stewardship

61411	Maintenance of Structures, Facilities, Equipment for Natural Resources Management
61412	Mitigation of Archeological and Cultural Resources, Including Sites, Structures, and Objects
61413	Maintenance of Formal (Wildlife) Mitigation Features
61414	Maintenance of Fisheries, Fish Haulage Activities, and Fish Passage Structures
61420 ^{1/}	Dredging Activities for Environmental Stewardship
61421	Dredging, Including All Disposal Activities, for Environmental Stewardship
61422	Construction and Maintenance of Dredged Material Disposal Facilities for Environ Steward
61430	Reserved
61440	Water Management (Control and Quality) Equipment Purchase and Maintenance for Environ Steward
61450 ^{1/}	Real Estate Actions for Environmental Stewardship
61451	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Environ Steward
61452	Resolution of Real Estate Encroachments for Environmental Stewardship
61453	Real Estate: Boundary Monumentation and Rectification for Environmental Stewardship
61460	Environmental Compliance (Remedial Actions) for Environmental Stewardship Features
61470	Reserved
61480	Reserved
61490	Reserved
615-- ^{1/}	Maintenance for Recreation
61510 ^{1/}	Maintenance, Excluding Dredging, for Recreation
61511	Maintenance of Structures, Facilities, Equipment for Recreation

Work Category
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Title

61512	Maintenance of Structures, Facilities, Equipment Using Special Recreation Users Fee (SRUF) Funds
61513	Cost Shared Recreation Developments, Including Contracts and Negotiations for Recreation
61520	Dredging Activities, Including All Disposal Activities, for Recreation
61530	Reserved
61540	Water Management (Control and Quality) Equipment Purchase and Maintenance for Recreation
61550 ^{1/}	Real Estate Actions for Recreation
61551	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Recreation
61552	Resolution of Real Estate Encroachments for Recreation
61553	Real Estate: Boundary Monumentation and Rectification for Recreation
61560	Environmental Compliance (Remedial Actions) for Recreation
61570	Reserved
61580	Reserved
61590	Reserved
616-- ^{1/}	Maintenance Costs for Joint Activities <u>NOT</u> Specific to a Single Business Function
61610	Maintenance of Structures, Facilities, Equipment, Excluding Dredging, for Joint Activities
61620 ^{1/}	Dredging Activities for Joint Activities
61621	Dredging, Including All Disposal Activities, for Joint Activities
61622	Construction and Maintenance of Dredged Material Disposal Facilities for Joint Activities
61630	Reserved
61640	Water Management (Control and Quality) Equipment Purchase and Maintenance for Joint Activities

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61650 ^{1/}	Real Estate Actions for Joint Activities
61651	Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Joint Activities
61652	Resolution of Real Estate Encroachments for Joint Activities
61653	Real Estate: Boundary Monumentation and Rectification for Joint Activities
61660	Environmental Compliance (Remedial Actions) Activities for Joint Activities
61670	Reserved
61680	Reserved
61690	Reserved

(3) Clearing, Credit, Miscellaneous, and Memorandum Features.(Applicable General Ledger (GL) Accounts are indicated below.)

63600	PREPAYMENTS AND ADVANCES (GL 116.-)
63610	Prepayments to Other Government Agencies (GL 116.1)
63620	(Reserved)
63630	Other Advances (GL 116.3)
63640	Real Estate - Relocation Assistance - Loans to Profit and Nonprofit Organizations Under PL 91-646 (GL 116.4)
63700	(RESERVED)
63800	(RESERVED)
63900	UNAPPLIED ADVANCES FOR ACCRUED COST (GL 179)
64000	UNDISTRIBUTED JOB-SITE LABOR (GL 179)
64100	STORES (GL 179)
64200	UNAPPLIED PAYMENTS TO CONTRACTORS (GL 179)
64900	CLAIMS RECEIVABLE (GL 114)
65000	CONSTRUCTION FACILITIES (GL 107, 171)
65200	SURVEYS AND LAYOUTS

^{1/} Summary Work Category - Costs may not be charged directly to these accounts.

<u>Work Category Code</u>	<u>Title</u>
65300	REAL ESTATE ADMINISTRATIVE ACTIVITIES (GL 179)
66500	PLANT, PROPERTY, AND EQUIPMENT IN PROCESS OF RETIREMENT (GL 108.1)
666-- 1/	CLEARING ACCOUNTS (GL 179)
66610	Warehouse Operations
66620	Shop Operations
66680	Real Estate Inleasing Program
66682	Inleasing Non-Recruiting Facilities
66683	Relocation Assistance
66684	Disposals
66685	Relocation Assistance Payments (PL 91-646)
66686	Rents, Initial Alterations and Restorations
66690	Other Clearing Accounts (Specify)
671-- 1/	INTEREST EXPENSE
67110	Undistributed Interest (O&M) During Construction GL 107)
67120	Interest Expense (O&M - Gross) (GL 171)
67130	Interest Expense (O&M) Charged to Construction (Cr) (GL 171)
67200	(RESERVED)
67300	(RESERVED)
67400	DEPRECIATION AND AMORTIZATION EXPENSE (GL 171)
67500	PAYMENTS TO STATES FROM GRANT REVENUES (GL 171)
67800	WORK IN PROGRESS TRANSFERRED TO PLANT IN SERVICE (GL 101) (Reserved for CEFMS, see CEFMS User's Manual for description and application)
680-- 1/	INCOME AND CREDITS TO OPERATIONS
6801- 1/	Operating Income (Cr) (GL 161)
68011	Sale of Power - for Resale
68012	Sale of Power-Interdepartmental Sales
68013	Sale of Power - Other Sales (Specify)
68015	Sale of Water
68019	Other Operating Income
6802- 1/	Credits to Operations (Cr) (GL 162)
68021	Collections for Subsistence, Quarters, Services, etc.

1/ Summary Work Category - Costs may not be charged directly to these accounts.

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68022	Income from Grants and Sundry Disposals
68023	Income from Recreational Fees PL 88-578
68024	Income from Refuse Permit Fees
68025	Income from Lakeshore Use Permit Fees
6803- ^{1/}	Nonoperating Income (Cr) (GL 163)
68031	Collections for Damages to Government Property
68032	Disposal Receipts - Fee Land
68033	Disposal Receipts - Buildings and Improvements
68034	Other Disposal Receipts
68035	Other Nonoperating Income
6804- ^{1/}	Retirement Receipts - Multiple Purpose Projects (Cr) (GL 108. 3)
68041	Fee Land
68042	Buildings and Improvements
68043	Other Disposal Receipts
685-- ^{1/}	JOINT EXPENSES - MULTIPLE PURPOSE PROJECTS (No General Ledger Account required)
68510	Joint Facilities Expense Allocated to Electric Generation (Dr)
68520	Joint Facilities Expense Allocated to Other Functions (Dr)
68600	JOINT FACILITIES EXPENSE ALLOCATION (Cr) (No General Ledger Account required)
68700	ABANDONED AND RETIRED PROPERTY (Other than Multiple Purpose) GL 132)
68800	TRANSFERS TO PLANT IN SERVICE (PIS) FROM WORK IN PROGRESS (WIP) (GL 107)
68900	NONFUNDED CONTRACTOR'S EARNINGS (GL 142)
69000	EXPENDITURES - PRIOR YEARS (GL 131.241)
691-- ^{1/}	TRANSFERS OF COST OR PROPERTY (Net) (GL 133.11)
69110	(Reserved)
69120	Other Transfers
69130	Payments to States
69140	(Reserved)
69200	INTEREST ON GOVERNMENT INVESTMENT (Cr) (GL 134)
69300	INCOMPLETE REHABILITATION WORK - (Cr)(GL 107 or 171) (Reserved for CEFMS)

^{1/} Summary Work Category - Costs may not be charged directly to these accounts.

<u>Work Category Code</u>	<u>Title</u>
69400	FUNDS RETURNED TO U. S. TREASURY BY CORPS OF ENGINEERS (Dr) (GL 113.1; 135.1)
69500	FUNDS RETURNED TO U. S. TREASURY BY OTHER GOVERNMENT AGENCIES (Dr) (GL 113.1; 135.2)
69800	ADVANCES RECEIVED FOR OPERATION AND MAINTENANCE (Cr) (GL 143)

b. Descriptions of Permanent Work Category Codes (WCC) and Sub-WCCs for Operation and Maintenance Projects (General Ledger Account 171). With the exception of certain Sub-WCCs prescribed for specific purposes, adequate descriptions for the foregoing WCCs are contained in ER 11-2-101, pertinent General Ledger accounts, Chart B, Chapter 2, and in paragraph 8-8. Additional information with respect to specific Sub-WCCs is furnished herein below.

<u>Work Category Code</u>	<u>WCC and Sub-WCC Titles and Descriptions</u>
601XX	<u>Operation for Navigation.</u>
60110	<u>Operation of Structures, Facilities, Equipment for Navigation.</u> Includes elements for navigation activities of old Work Category Codes 60110, 60120, 60130, 60220, 60230, 60240, 60640, 60742, and 61400. Includes all costs for the operation and operational maintenance; necessary materials, supplies, equipment and transportation costs associated with operations; associated hired labor and contract support; routine materials and supplies; and other costs: of lock gates and/or associated equipment; maintaining lock records; removing debris, ice and snow, cleanup of lock facilities; routine adjusting of meters, relays, instruments, radios and regular equipment; lubrication of equipment; of dam structures and appurtenant equipment such as spillway gates, intake and outlet works, and sluiceways for reservoir regulation; removing and disposing of ice, snow, trash, and debris on or in the vicinity of the dam or dam structures; cleanup of dam structures and facilities; routine testing and adjustment of gauges, meters, instruments, and relays in dam structures; disposal and control of weeds, brush, trees, and aquatic growth in the vicinity of dam structures; and grass cutting on earth-fill dams. Includes all costs for dam safety/failure training of project personnel, preparation of flood emergency plans, dam contingency plans, dam surveillance plans, and provision for technical assistance to local interests

concerning dam failure. When this account includes municipal or industrial water delivery activities, a separate sub-element should be established in CEFMS to record appropriate costs for each such facility for cost allocation purposes;

to perform reservoir inspections and patrols, removal and control of trash and debris (major periodic or one time removal of growth and debris from the reservoir should be recorded in Work Category Code 61110); minor bank erosion control; minor cleaning of reservoir area for weeds, brush, trees, and aquatic growth; boundary surveillance and operational maintenance of boundary monumentation at projects without natural resource activities; insect control and elimination of health and safety hazards;

of project owned permanent facilities such as administration and shop buildings, storage and garage buildings and areas, community buildings, local streets and sidewalks, landscaping, utility facilities such as electric, gas, water, and sewage, all security and protective measures, and permanent roads, including the road across the top of the dam, and parking areas near the dam, railroads, and bridges required for access and other purposes in connection with the operation of a project. It also includes bridges provided as a project feature for the passage of highway and railway traffic over improved channels. Direct costs included are snow and ice removal from project roads, parking areas and walkways; sanding and salting project roads, parking areas and walkways; minor patching, signs, ditch cleaning, culvert cleaning and similar duties; bridge operation; cleanup of project roads, railroads, and bridges. Buildings which house operating machinery and serve other purposes as well are included in this activity, but the costs to operate the machinery are charged to the appropriate Work Categories. Buildings which house specific operating machinery, spare parts, equipment, etc., will be charged to the appropriate Work Categories. This activity includes costs of buildings, grounds and utilities related to the operation of the Los Angeles-Long Beach and San Francisco Bay hydraulic models located in South Pacific Division and it does not include costs associated with recreation facilities and areas which will be included in Work Category Code 60511;

of all tools and equipment, including laboratory, shop, warehousing, communications, surveys, and transportation equipment, office furniture and equipment. Project owned sedimentation and degradation measuring facilities, rainfall and stream-gauging devices, fixed sand bypassing systems, and like equipment are also included. Includes direct costs of automotive and other equipment. Vehicle accounts will be maintained by group classifications as provided for Revolving Fund vehicles;

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for prevention of obstructive and injurious deposits at NAD projects as authorized by the act approved 29 June 1888, as amended, including all costs for surveillance at harbors, channels, waterfront construction sites, and at overboard ocean dumping sites, costs to administer outstanding enforcement actions on prior noted violations of Federal statutes, and any costs required for ground or aerial surveillance.

60120

Studies and Surveys for Navigation.

60121

Studies and Surveys: Project Condition, Dredging, Obstructions, and related Surveys for Navigation.

Includes elements for navigation activities of old Work Category Codes 60711 and 60753. Includes all costs to perform surveys for the purpose of determining elevation, grade, and sedimentation conditions in navigation projects, investigation of sunken vessels, and to prepare Dredged Material Management Plans (DMMPs) and other dredging studies. Includes preparation of embankment criteria reports, foundation reports, O&M manuals, and hydrological data collection and analysis not specified in Work Category Code 60141 or 60142. For budgetary purposes, all projects with funding requirements (dredging or otherwise) under the Baseline or Non-deferrable levels should have any needed surveys budgeted under the project name. All other surveys should be budgeted in aggregation under PWID 14600: Project Condition Surveys. Funding for PWID 14600: Project Condition Surveys, will be adjusted after overall dredging program levels are determined.

60122

Studies and Surveys: Major Rehabilitation Evaluation Reports for Navigation.

Includes elements for navigation activities of old Work Category Code 60770. Includes all costs to initiate new, or continue ongoing, major rehabilitation evaluation reports. Operation and Maintenance (O&M) funds are to be used only until Construction, General (CG) funds are allocated to the project.

60123

Studies and Surveys: Environmental Studies and Monitoring for Dredging Purposes for Navigation.

Includes old Work Category Code 60712. Includes all costs for environmental studies and monitoring for dredging purposes including all costs of study and analysis activities associated with long range environmental activities related to waterways. These activities are needed to ensure that appropriate information and requirements are fulfilled so

that E&D for dredging can be completed on a timely basis. Environmental requirements to perform maintenance dredging of Federal channels (e.g. water quality certification, bio-assays, water quality testing, Environmental Impact Statements, and environmental assessments) should also be included in this Work Category. The costs for Dredged Material Management Plans (DMMPs) are included in Work Category Code 60121.

60130 Dam Safety for Navigation.

60131 Dam Safety: Instrumentation for Analysis and Data Gathering Inspections for Navigation.

Includes elements for navigation activities of old Work Category Codes 60721 and 60722. Includes all costs for the operations, and operational maintenance, of instruments in existing dam structures for safety evaluation, engineering analysis, continuing evaluation data gathering inspections and subsequent data analysis. Includes all costs of obtaining, analyzing and reporting instrumentation data for purposes consistent with an approved plan. This includes instrumentation for measuring horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic effects, and seepage clarity and quality.

60132 Dam Safety: Formal Periodic Inspections and Reports for Navigation.

Includes elements for navigation activities of old Work Category Code 60723. Includes all costs related to the scheduled periodic inspections and reporting of projects and bridges needed to meet inspection frequency requirements of ER 1110-2-100 as follows:

(a) Dams, locks, and dams, initial and second inspections if funded under O&M General, and high hazard structures.

(b) Public Bridges.

(c) Structures whose failure would be a major loss to the national infrastructure or cause severe economic distress.

(d) Other projects where known conditions warrant inspections at a frequency more often than normal including revetments, dikes, groins, breakwaters, jetties, seawalls, piers, and other similar structures provided in seas, lakes, rivers, canals, exposed tidal waters, and harbors.

60133 Dam Safety: Dam Safety Assurance Studies for Navigation.

Includes elements for navigation activities of old Work Category Code 60741. Includes all costs of reconnaissance studies and special

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engineering investigations for known or suspected dam safety deficiencies, e.g. seismic evaluations, seepage studies, erosion studies, etc.

60140

Water Management (Control and Quality) Activities for Navigation.

60141

Water Management Activities: Analysis and Studies of Data for Navigation.

Includes elements for navigation activities of old Work Category Codes 60920 and 60930. Includes all costs for personnel and space to manage the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current water control/quality plan; all costs to prepare routine regulation instructions and runoff forecasts, coordinate with other agencies and entities, prepare water control manuals, disseminate water control information, training, travel and other associated costs required to make sound water control management decisions; all costs for reservoir and river analyses to improve the quality of water within and downstream from the reservoirs; and all costs related to studies of the means to mitigate water quality problems and studies to determine present and future water quality needs. Includes all costs for water management studies to improve efficiency or mitigate constraints on approved plans of regulation, annual updating of notification lists, and funds transferred to other agencies and any similar items needed to accomplish this activity. This includes development of the water quality component of water control manuals and daily decisions on multi-level releases and pro-rata share of office and computer facilities and other related costs associated with water management. Costs for data collection are included in Work Category Code 60142.

60142

Water Management Activities: Operation of WCDS and Data Collection for Navigation.

Includes elements for navigation activities of old Work Category Codes 60920 and 60930. Includes all costs for the operation of Water Control Data Systems (WCDS), equipment, personnel, and space to collect the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current plan, data collection, and pro-rata share of office and computer facilities and other related costs associated with operations of water management data systems. Includes all costs to coordinate with other agencies and entities, and for training, travel, and other associated costs required for operation of water management data systems. Includes all costs for operational maintenance of data collection equipment, as well as funds transferred to

other agencies and any similar items needed to accomplish this activity, excluding new water control data systems equipment included in Work Category Code 61140.

60150

Real Estate Management, Compliance and Utilization Inspections, for Navigation.

Includes elements for navigation activities of old Work Category Code 61100. Includes all costs, including contractual services, incident to granting to others the use of and performing inspections of property for purposes such as industrial uses, selected agricultural and grazing uses and reconveyance clauses (restrictions) in deeds. Includes granting use of and performing inspections of property granted and reserved to others for purposes such as road, street, waterline, powerline, and communication rights-of-way, as well as requests to drill for oil or gas on Government owned property where no oil or gas lease is required, and other uses covered by easements, licenses, and permits. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where non-compliance is noted. Includes appraisals, surveys, mapping, negotiations, preparation and execution of outgrants, renewal, extension, cancellation or termination documents, responses to request for use of real or related personal property, Executive Order surveys, and public land withdrawals (applies to the 11 western states). Includes costs of utilization inspections of real property under the control of or subject to a service agreement with the Corps or the Government. Real property accountability including real property inventory updates and preparation of annual civil owned property report (GSA 1166).

60160

Environmental Compliance Management for Navigation.

Includes elements for navigation activities of old Work Category Code 60800. Includes all operational costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations. This Work Category Code does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 60411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental assessment manuals. Includes all costs associated with management and oversight of environmental compliance for operations activities. Costs include salaries, training, materials, supplies, regulatory fees, drinking water and waste analysis, inspection of waste collection and disposal facilities, and internal and external environmental compliance

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assessments. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

60170

Reserved.

60180

Reserved.

60190

Reserved.

602XX

Operation for Flood Damage Reduction.

60210

Operation of Structures, Facilities, Equipment for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Codes 60110, 60120, 60130, 60220, 60230, 60240, 60310, 60320, 60640, and 60742. Includes all costs for the operation and operational maintenance; necessary materials, supplies, equipment and transportation costs associated with operations; associated hired labor and contract support; routine materials and supplies; and other costs:

of dam structures and appurtenant equipment such as spillway gates, intake and outlet works, and sluiceways for reservoir regulation; removing and disposing of ice, snow, trash, and debris on or in the vicinity of the dam or dam structures; cleanup of dam structures and facilities; routine testing and adjustment of gauges, meters, instruments, and relays in dam structures; disposal and control of weeds, brush, trees, and aquatic growth in the vicinity of dam structures; and grass cutting on earth-fill dams. Includes all costs for dam safety/failure training of project personnel, preparation of flood emergency plans, dam contingency plans, dam surveillance plans, and provision for technical assistance to local interests concerning dam failure. When this account includes municipal or industrial water delivery activities, a separate sub-element should be established in CEFMS to record appropriate costs for each such facility for cost allocation purposes;

to perform reservoir inspections and patrols, removal and control of trash and debris (major periodic or one time removal of growth and debris from the reservoir should be recorded under Work Category Code 61210); minor bank erosion control; minor cleaning of reservoir area for weeds, brush, trees, and aquatic growth; boundary surveillance and operational maintenance of boundary monumentation at projects without natural

resource activities, insect control and elimination of health and safety hazards;

of levees, hurricane barrier gates, and other gated non-dam flood damage reduction structures; vegetation control on flood damage reduction structures; removal of snow and ice from structures;

of pumping plants, pumps and associated equipment; collecting and maintaining operational records; routine replacement, purification and testing of insulating, lubricating and hydraulic oils; lubricants and lubricating equipment; operational maintenance of electrical equipment, cleaning, testing, and adjustment of motor starters, relays, meters, and similar equipment; operational maintenance and repair of pumps, motors, engines, trash raking equipment, gate hoists, gates, fire fighting, and other equipment required for operation; operational maintenance of buildings, roads, and grounds; removal of debris, ice, and snow;

of project owned permanent facilities such as administration and shop buildings, storage and garage buildings and areas, community buildings, local streets and sidewalks, landscaping, utility facilities such as electric, gas, water, and sewage, all security and protective measures, and permanent roads, including the road across the top of the dam, and parking areas near the dam, railroads, and bridges required for access and other purposes in connection with the operation of a project. It also includes bridges provided as a project feature for the passage of highway and railway traffic over improved channels. Direct costs included are snow and ice removal from project roads, parking areas and walkways; sanding and salting project roads, parking areas and walkways; minor patching, signs, ditch cleaning, culvert cleaning and similar duties; bridge operation; cleanup of project roads, railroads, and bridges. Buildings which house operating machinery and serve other purposes as well are included in this activity, but the costs to operate the machinery are charged to the appropriate Work Categories. Buildings which house specific operating machinery, spare parts, equipment, etc., will be charged to the appropriate Work Categories. This activity does not include costs associated with recreation facilities and areas which will be included in Work Category Code 60511;

of all tools and equipment, including laboratory, shop, warehousing, communications, surveys, and transportation equipment, office furniture and equipment. Project owned sedimentation and degradation measuring facilities, rainfall and stream-gauging devices, fixed sand bypassing systems, and like equipment are also included. Includes direct costs of automotive and other equipment. Vehicle accounts will be maintained by group classifications as provided for Revolving Fund vehicles.

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- 60220 Studies and Surveys for Flood Damage Reduction.
- 60221 Non-navigation Project Condition Studies and Surveys for Flood Damage Reduction.
- Includes elements for flood damage reduction activities of old Work Category Codes 60711 and 60753. Includes all costs to prepare reconnaissance reports, or conduct studies or surveys related to the maintenance and rehabilitation of Civil Works projects such as foundation reports, embankment criteria, O&M manuals, sediment surveys at flood damage reduction projects, surveillance of northern boundary waters, and hydraulic model analyses prior to the engineering and design phase.
- 60222 Major Rehabilitation Evaluation Reports for Flood Damage Reduction.
- Includes elements for flood damage reduction activities of old Work Category Code 60770. Includes all costs to initiate new, or continue ongoing, major rehabilitation evaluation reports. Operation and Maintenance (O&M) funds are to be used only until Construction, General (CG) funds are allocated to the project.
- 60223 Inspections of Completed Works - Local Protection Projects for Flood Damage Reduction.
- Includes old Work Category Code 61011. Includes all costs related to the inspection of Federally constructed, locally operated and maintained projects to ensure compliance with local cooperative agreements. This Work Category does not include costs for projects covered by PL 84-99. Includes all costs for technical review and approval of sponsor-proposed alterations, improvements, excavation, or construction within the limits of the project right-of-way; advice given to sponsors related to the effects of such activities on the function/operation of the project and information on acceptable construction methods; all costs to update O&M Manuals; initial funding of reconnaissance or evaluation reports; and PED for major rehabilitation, dam safety assurance, deficiency correction and reconstruction as applicable until Construction, General (CG) funds are allocated.
- 60230 Dam Safety for Flood Damage Reduction.
- 60231 Dam Safety: Instrumentation for Analysis and Data Gathering Inspections for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Codes 60721 and 60722. Includes all costs for the operation and operational maintenance of instruments in existing dam structures for safety evaluation and all costs of obtaining, analyzing, and reporting instrumentation data for purposes consistent with an approved plan, such as embankment movement surveys, and piezometer and relief well readings. This includes instrumentation for measuring horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic effects, and seepage clarity and quality.

60232 Dam Safety: Formal Periodic Inspections and Reports for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Code 60723. Includes all costs related to the scheduled periodic inspections and reporting of projects and bridges needed to meet inspection frequency requirements of ER 1110-2-100 as follows:

(a) Dams, locks, and dams, initial and second inspections if funded under O&M General, and high hazard structures.

(b) Public Bridges.

(c) Structures whose failure would be a major loss to the national infrastructure or cause severe economic distress.

(d) Other projects where known conditions warrant inspections at a frequency more often than normal.

60233 Dam Safety Assurance Studies for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Code 60741. Includes all costs of reconnaissance studies and special engineering investigations for known or suspected dam safety deficiencies, e.g. seismic evaluations, seepage studies, erosion studies, etc.

60240 Water Management (Control and Quality) Activities for Flood Damage Reduction.

60241 Water Management Activities: Analysis and Studies of Data for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Codes 60920 and 60930. Includes all costs for personnel and space to manage the hydrologic, hydraulic, and meteorological data

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Code _____

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required for water control and quality activities in accordance with the current water control/quality plan; all costs to prepare routine regulation instructions and runoff forecasts, coordinate with other agencies and entities, prepare water control manuals, disseminate water control information, training, travel and other associated costs required to make sound water control management decisions; all costs for reservoir and river analyses to improve the quality of water within and downstream from the reservoirs; and all costs related to studies of the means to mitigate water quality problems and studies to determine present and future water quality needs. Includes all costs for water management studies to improve efficiency or mitigate constraints on approved plans of regulation, annual updating of notification lists, and funds transferred to other agencies and any similar items needed to accomplish this activity. This includes development of the water quality component of water control manuals and daily decisions on multi-level releases and pro-rata share of office and computer facilities and other related costs associated with water management. Costs for data collection are included in Work Category Code 60242.

60242

Water Management Activities: Operation of WCDS and Data Collection for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Codes 60920 and 60930. Includes all costs for the operation of Water Control Data Systems (WCDS), equipment, personnel, and space to collect the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current plan, data collection, and pro-rata share of office and computer facilities and other related costs associated with operations of water management data systems. Includes all costs to coordinate with other agencies and entities, and for training, travel and other associated costs required for operation of water management data systems. Includes all costs for operational maintenance of data collection equipment, funds transferred to other agencies and any similar items needed to accomplish this activity, excluding new water control data systems equipment included in Work Category Code 61240.

60250

Real Estate Management, Compliance and Utilization Inspections, for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Code 61100. Includes all costs, including contractual services, incident to granting to others the use of and performing inspections of property for purposes such as industrial uses, selected agricultural and

grazing uses and reconveyance clauses (restrictions) in deeds. Includes granting use of and performing inspections of property granted and reserved to others for purposes such as road, street, waterline, powerline, and communication rights-of-way, as well as requests to drill for oil or gas on Government owned property where no oil or gas lease is required, and other uses covered by easements, licenses, and permits. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where non-compliance is noted. Includes appraisals, surveys, mapping, negotiations, preparation and execution of outgrants, renewal, extension, cancellation or termination documents, responses to request for use of real or related personal property, Executive Order surveys, and public land withdrawals (applies to the 11 western states). Includes costs of utilization inspections of real property under the control of or subject to a service agreement with the Corps or the Government. Includes reconciliation of financial records with flood damage reduction land and mineral lease receipts. Real property accountability including real property inventory updates and preparation of annual civil owned property report (GSA 1166).

60260

Environmental Compliance Management for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Code 60800. Includes all operational costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations. This Work Category Code does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 60411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental assessment manuals. Includes all costs associated with management and oversight of environmental compliance for operations activities. Costs include salaries, training, materials, supplies, regulatory fees, drinking water and waste analysis, inspection of waste collection and disposal facilities, and internal and external environmental compliance assessments. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088. This Work Category also includes all costs for the management and curation of Orphan Collections and archeological materials collected from early local protection projects and subsequently turned over to local sponsors for operation and maintenance. All other costs for management and curation of archeological resources are included in Work Category Code 60412.

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Code

Title

60270

Reserved.

60280

Reserved.

60290

Reserved.

603XX

Operation for Hydropower.

60310

Operations of Structures, Facilities, Equipment for Hydropower.

Includes elements for hydropower activities of old Work Category Codes 60120, 60130, 60220, 60230, 60310, 60410, 60420, 60430, 60440, 60640, and 60742. Includes specific costs for the general supervision and engineering associated with the operation, and operational maintenance; routine materials, supplies, equipment and transportation costs; associated hired labor and contract support; and other costs for hydroelectric power plants. Costs not specific to hydropower will be included in Work Category Code 60610.

of power plants including hydraulic generating stations, and their associated power intake structures, turbines, generators, auxiliary apparatus, switchgear, and other electrical or electronic equipment to the point where electricity leaves for transmission by the marketing agency or project. Includes miscellaneous costs such as for custodial and/or administrative services, and for training power plant trainees including labor;

of dam structures and appurtenant equipment such as spillway gates, intake and outlet works, and sluiceways for reservoir regulation; removing and disposing of ice, snow, trash, and debris on or in the vicinity of the dam or dam structures; cleanup of dam structures and facilities; routine testing and adjustment of gauges, meters, instruments, and relays in dam structures; disposal and control of weeds, brush, trees, and aquatic growth in the vicinity of dam structures; and grass cutting on earth-fill dams. Includes all costs for dam safety/failure training of project personnel, preparation of flood emergency plans, dam contingency plans, dam surveillance plans, and provision for technical assistance to local interests concerning dam failure. When this account includes municipal or industrial water delivery activities, a separate sub-element should be established in CEFMS to record appropriate costs for each such facility for cost allocation purposes;

to perform reservoir inspections and patrols, removal and control of trash and debris (major periodic or one time removal of growth and debris from

the reservoir should be recorded under Work Category Code 61N10); minor bank erosion control; minor cleaning of reservoir area for weeds, brush, trees, and aquatic growth; boundary surveillance and operational maintenance of boundary monumentation at projects without natural resource activities; insect control and elimination of health and safety hazards;

of levees and other non-dam structures; vegetation control on structures; removal of snow and ice from structures;

of project owned permanent service facilities such as administration and shop buildings, storage and garage buildings and areas, community buildings, local streets and sidewalks, landscaping, utility facilities such as electric, gas, water, and sewage, all security and protective measures, and permanent roads, including the road across the top of the dam, and parking areas near the dam, railroads, and bridges required for access and other purposes in connection with the operation of a project. It also includes bridges provided as a project feature for the passage of highway and railway traffic over improved channels. Direct costs included are snow and ice removal from project roads, parking areas and walkways; sanding and salting project roads, parking areas and walkways; minor patching, signs, ditch cleaning, culvert cleaning, and similar duties; bridge operation; cleanup of project roads, railroads, and bridges. Buildings which house operating machinery and serve other purposes as well are included in this activity, but the costs to operate the machinery are charged to the appropriate Work Categories. Buildings which house specific operating machinery, spare parts, equipment, etc., will be charged to the appropriate Work Categories. This activity does not include costs associated with recreation facilities and areas which will be included in Work Category Code 60511;

of all tools and equipment, including laboratory, shop, warehousing, communications, surveys, and transportation equipment, office furniture and equipment. Project owned sedimentation and degradation measuring facilities, rainfall and stream-gauging devices, fixed sand bypassing systems, and like equipment are also included. Includes direct costs of automotive and other equipment. Vehicle accounts will be maintained by group classifications as provided for Revolving Fund vehicles.

Costs for this function will be further sub-divided using Work Category Codes 60311-60314 as follows:

60311 Hydropower Operations: Supervision and Engineering, FERC #535. Costs for labor, materials, and other expenses incurred in the general supervision of the operation of hydraulic generating

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stations. Direct supervision of specific activities will be charged to the appropriate accounts;

60312 Hydropower Operations: Hydraulic Expenses, FERC #537. Costs for labor, materials, and other expenses incurred in operating power intake works whether or not the powerhouse is an integral part of the intake dam;

60313 Hydropower Operations: Electric Expenses, FERC #538. Costs for labor, materials, and other expenses incurred in operating turbines, generators, auxiliary apparatus, switchgear and other electric equipment to the point where electricity leaves for transmission by the marketing agency or other project. Keeping plant logs and records, and preparing reports of operation are included herein;

60314 Hydropower Operations: Misc. Hydraulic Power Generation Expenses, FERC #539. Costs for labor, materials, and other expenses not specifically provided for in other power plant operation accounts. Includes costs for custodial and other administrative services.

60320

Studies and Surveys for Hydropower.

Includes elements for hydropower activities of old Work Category Code 60753.

Costs for this function will be further sub-divided using Work Category Codes 60321-60325 as follows:

60321 Studies and Surveys: Supervision and Engineering for Hydropower, FERC #535. Costs for labor, materials, and other expenses incurred in the general supervision of the operation of hydraulic generating stations. Direct supervision of specific activities will be charged to the appropriate accounts;

60322 Studies and Surveys: Hydraulic Expenses for Hydropower, FERC #537. Costs for labor, materials, and other expenses incurred in operating power intake works whether or not the powerhouse is an integral part of the intake dam;

60323 Studies and Surveys: Electric Expenses for Hydropower, FERC #538. Costs for labor, materials, and other expenses incurred in operating turbines, generators, auxiliary apparatus, switchgear,

and other electric equipment to the point where electricity leaves for transmission by the marketing agency or other project;

60324 Studies and Surveys: Misc. Hydraulic Power Generation Expenses, FERC #539. Costs for labor, materials, and other expenses not specifically provided for in other power plant operation accounts. Includes all costs to prepare reconnaissance reports, studies or surveys related to the maintenance and rehabilitation of hydropower projects such as foundation reports, embankment criteria, O&M manuals, sediment surveys; and hydraulic model analyses prior to the engineering and design phase;

60325 Studies and Surveys: Major Rehabilitation Evaluation Reports for Hydropower (Includes elements for hydropower activities of old Work Category Code 60770). Includes all costs for specific hydropower purposes to initiate new, or continue ongoing, major rehabilitation evaluation reports. Operation and Maintenance (O&M) funds are to be used only until Construction, General (CG) funds are allocated to the project.

60330 Dam Safety for Hydropower.

60331 Dam Safety: Instrumentation for Analysis and Data Gathering Inspections for Hydropower, FERC #537.

FERC #537. Includes elements for hydropower activities of old Work Category Codes 60721 and 60722. Includes all specific costs for the operating, and operational maintenance, of instruments in existing dam structures for safety evaluation and all costs of obtaining, analyzing, and reporting instrumentation data for purposes consistent with an approved plan, such as embankment movement surveys, and piezometer and relief well readings. This includes instrumentation for measuring horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic effects, and seepage clarity and quality.

60332 Dam Safety: Formal Periodic Inspections and Reports for Hydropower.

FERC #537. Includes elements for hydropower activities of old Work Category Code 60723. Includes all specific costs related to the scheduled periodic inspections and reporting of projects and bridges needed to meet inspection frequency requirements of ER 1110-2-100 as follows:

(a) Dams, locks, and dams, initial and second inspections if funded under O&M General, and high hazard structures.

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(b) Public Bridges.

(c) Structures whose failure would be a major loss to the national infrastructure or cause severe economic distress.

(d) Other projects where known conditions warrant inspections at a frequency more often than normal.

60333

Dam Safety Assurance Studies for Hydropower.

FERC #537. Includes elements for hydropower activities of old Work Category Code 60741. Includes all specific costs of reconnaissance studies and special engineering investigations for known or suspected dam safety deficiencies, e.g. seismic evaluations, seepage studies, erosion studies, etc.

60340

Water Management (Control and Quality) Activities for Hydropower.

60341

Water Management Activities: Analysis and Studies of Collected Data for Hydropower.

FERC #537. Includes elements for hydropower activities of old Work Category Codes 60920 and 60930. Includes all costs for personnel and space to manage the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current water control/quality plan; all costs to prepare routine regulation instructions and runoff forecasts, coordinate with other agencies and entities, prepare water control manuals, disseminate water control information, training, travel and other associated costs required to make sound water control management decisions; all costs for reservoir and river analyses to improve the quality of water within and downstream from the reservoirs; and all costs related to studies of the means to mitigate water quality problems and studies to determine present and future water quality needs. Includes all costs for water management studies to improve efficiency or mitigate constraints on approved plans of regulation, annual updating of notification lists, and funds transferred to other agencies and any similar items needed to accomplish this activity. This includes development of the water quality component of water control manuals and daily decisions on multi-level releases and pro-rata share of office and computer facilities and other related costs associated with water management. Costs for data collection are included in Work Category Code 60342.

60342

Water Management Activities: Operation of WCDS and Data Collection for Hydropower.

FERC #537. Includes elements for hydropower activities of old Work Category Codes 60920 and 60930. Includes all costs for the operation of Water Control Data Systems (WCDS), equipment, personnel, and space to collect the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current plan, data collection, and pro-rata share of office and computer facilities and other related costs associated with operations of water management data systems. Includes all costs to coordinate with other agencies and entities, and for training, travel and other associated costs required for operation of water management data systems. Includes all costs for operational maintenance of data collection equipment, as well as funds transferred to other agencies and any similar items needed to accomplish this activity, excluding new water control data systems equipment included in Work Category Code 61340.

60350

Real Estate Management, Compliance and Utilization Inspections, for Hydropower.

FERC #537. Includes elements for hydropower activities of old Work Category Code 61100. Includes all costs, including contractual services, incident to granting to others the use of and performing inspections of property for purposes such as industrial uses and reconveyance clauses (restrictions) in deeds. Includes granting use of and performing inspections of property granted and reserved to others for purposes such as road, street, waterline, powerline, and communication rights-of-way, as well as requests to drill for oil or gas on Government owned property where no oil or gas lease is required, and other uses covered by easements, licenses, and permits. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where non-compliance is noted. Includes appraisals, surveys, mapping, negotiations, preparation and execution of outgrants, renewal, extension, cancellation or termination documents, responses to request for use of real or related personal property, Executive Order surveys, and public land withdrawals (applies to the 11 western states). Includes costs of utilization inspections of real property under the control of or subject to a service agreement with the Corps or the Government. Real property accountability including real property inventory updates and preparation of annual civil owned property report (GSA 1166).

60360

Environmental Compliance Management for Hydropower.

Work Category
Code

Title

FERC #539. Includes elements for hydropower activities of old Work Category Code 60800. Includes all operational costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations. This Work Category Code does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 60411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental assessment manuals. Includes all costs associated with management and oversight of environmental compliance for operations activities. Costs include salaries, training, materials, supplies, regulatory fees, drinking water and waste analysis, inspection of waste collection and disposal facilities, and internal and external environmental compliance assessments. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

60370

Reserved.

60380

Reserved.

60390

Reserved.

604XX

Operation for Environmental Stewardship.

60410

Operation for Environmental Stewardship.

60411

Management of Natural Resources.

Includes old Work Category Code 60510. Includes all costs for the management and operations, including operational maintenance:

of natural resources including the conservation and protection of soil, water, wetland, forest, vegetation, Federally listed endangered and threatened species, waterfowl, fish and wildlife, grasslands and range, and other resources essential to the total management of specific projects, and operational maintenance; salaries, equipment, supplies, managing permits issued under authority of Title 36 Code of Federal Regulations, compliance with the Endangered Species Act; managing areas under license or outlease, spawning beds, fish shelters, fish and waterfowl impoundments; conducting reforestation activities, timber salvage, timber trespass

surveillance, timber cruising, stand improvement, and haul road maintenance; pest and predator control; conduct vegetation plantings, prescribed burning, fertilization, noxious weed control, maintain riparian vegetation, establishing wildlife food plots, manipulating vegetation; conducting wildlife habitat preservation management or improvement activities; forestry and range management; establishing firelanes and conducting fire prevention; managing trails and off-road vehicles; erosion control; conducting citation authority programs outside developed recreation areas; conducting interpretive programs; and boundary surveillance and operational maintenance of boundary monumentation. This Work Category excludes costs associated with fish hatcheries and fish passage. Natural resources activities conducted for the enhancement of recreation areas will be charged to Work Category Code 60511;

of Operational Management Plans, including all costs for salaries, supplies and materials, and equipment related to the preparation and updating of Operational Management Plans and supplements. Charges may include field units that perform data collection and analysis.

60412

Management and Curation of Archeological and Cultural Resources.

Includes old Work Category Code 60540. Includes all costs for the management and operations, including operational maintenance, of archeological and cultural resources including identification, surveillance, studies, literature searches, reconnaissance surveys, paleontological surveys, inventory, subsurface testing, development and update of management plans for historical, archaeological and cultural resources, operations activities associated with identified historical, archaeological and cultural resources, and enforcement of Title 36 Code of Federal Regulations, the National Historic Preservation Act of 1966, the Archeological Resources Protection Act of 1979 and other applicable laws and regulations. Costs for Orphan Collections are included in Work Category Code 60260.

60413

Management of Formal (Wildlife) Mitigation Features.

Includes old Work Category Code 60550. Includes all costs for the management and operations, including operational maintenance, of wildlife mitigation activities including costs to comply with Federal laws and mitigation requirements to offset losses caused by existing and new project activities. This Work Category includes only those costs for mitigation work that meets the requirements of authorizing legislation or relevant Corps decision documents. This Work Category does not include acquisition costs.

60414

Fisheries Management: Operation of Fish Hatcheries.

Work Category
Code

Title

Includes old Work Category Code 60520. Includes all costs for salaries, equipment, supplies and all costs associated with the operation and operational maintenance of fish hatcheries, egg collecting stations and related facilities for provision of fish propagation. It excludes fisheries development activities included in Work Category Code 60411.

60415

Fisheries Management: Operation of Fisheries, Fish Hauling Activities, and Fish Passage Structures.

Includes old Work Category Code 60530. Includes all costs associated with operation and operational maintenance of facilities and equipment for collecting, trapping, transportation, and passage of fish at dams and navigation facilities. Facilities include ladders, nets, elevators, and locks. It excludes fisheries development activities included in Work Category Code 60411.

60416

Preparation and Updating of Comprehensive Master Plans and Master Plan Supplementals.

Includes old Work Category Code 60640. Includes all costs to initiate new, or continue ongoing, comprehensive Master Plans, including all costs for salaries, supplies and materials, and equipment related to the preparation and updating of Master Plans and Master Plan Supplements. Charges may include field units that perform data collection and analysis.

60420

Studies and Surveys, Fisheries and Wildlife Development Activities, for Environmental Stewardship.

Includes old Work Category Code 60754 and elements of old Work Category Codes 60510 and 60540. Includes all costs of fish and wildlife studies, including fish hauling and passage analyses to meet mitigation requirements to support long range development and modification of existing structures, applicable to a specific project and pro rata share of basin-wide fish and wildlife studies; inventorying the natural resources base; conducting surveys of fish and wildlife; and performing population dynamics and other studies.

60430

Reserved.

60440

Water Management (Control and Quality) Activities for Environmental Stewardship.

60441

Water Management Activities: Analysis and Studies of Data for Environmental Stewardship.

Includes elements for environmental stewardship activities of old Work Category Codes 60920 and 60930. Includes all costs for personnel and space to manage the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current water control/quality plan; all costs to prepare routine regulation instructions and runoff forecasts, coordinate with other agencies and entities, prepare water control manuals, disseminate water control information, training, travel and other associated costs required to make sound water control management decisions; all costs for reservoir and river analyses to improve the quality of water within and downstream from the reservoirs; and all costs related to studies of the means to mitigate water quality problems and studies to determine present and future water quality needs. Includes all costs for water management studies to improve efficiency or mitigate constraints on approved plans of regulation, annual updating of notification lists, and funds transferred to other agencies and any similar items needed to accomplish this activity. This includes development of the water quality component of water control manuals and daily decisions on multi-level releases and pro-rata share of office and computer facilities and other related costs associated with water management. Costs for data collection are included in Work Category Code 60442.

60442

Water Management Activities: Operation of WCDS and Data Collection for Environmental Stewardship.

Includes elements for environmental stewardship activities of old Work Category Codes 60920 and 60930. Includes all costs for the operation of Water Control Data Systems (WCDS), equipment, personnel, and space to collect the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current plan, data collection, and pro-rata share of office and computer facilities and other related costs associated with operations of water management data systems. Includes all costs to coordinate with other agencies and entities, and for training, travel and other associated costs required for operation of water management data systems. Includes all costs for operational maintenance of data collection equipment, as well as funds transferred to other agencies and any similar items needed to accomplish this activity, excluding new water control data systems equipment included in Work Category Code 61440.

60450

Real Estate Management, Compliance and Utilization Inspections, for Environmental Stewardship.

Includes elements for environmental stewardship activities of old Work Category Code 61100. Includes all costs, including contractual services, incident to granting to others the use of and performing inspections of

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Title

property for purposes such as fish and wildlife habitat management, selected agricultural and grazing uses and reconveyance clauses (restrictions) in deeds. Includes granting use of and performing inspections of property granted and reserved to others for purposes such as road, street, waterline, powerline, and communication rights-of-way, as well as requests to drill for oil or gas on Government owned property where no oil or gas lease is required, and other uses covered by easements, licenses, and permits. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where non-compliance is noted. Includes appraisals, surveys, mapping, negotiations, preparation and execution of outgrants, renewal, extension, cancellation or termination documents, responses to request for use of real or related personal property, Executive Order surveys, and public land withdrawals (applies to the 11 western states). Includes costs of utilization inspections of real property under the control of or subject to a service agreement with the Corps or the Government. Real property accountability including real property inventory updates and preparation of annual civil owned property report (GSA 1166).

60460

Environmental Compliance Management for Environmental Stewardship.

Includes elements for environmental stewardship activities of old Work Category Code 60800. Includes all operational costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations. This Work Category Code does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 60411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental assessment manuals. Includes all costs associated with management and oversight of environmental compliance for operations activities. Costs include salaries, training, materials, supplies, regulatory fees, drinking water and waste analysis, inspection of waste collection and disposal facilities, and internal and external environmental compliance assessments. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

60470

Reserved.

60480 Reserved.

60490 Reserved.

605XX Operation for Recreation.

60510 Operation for Recreation.

60511 Operation of Structures, Facilities, Equipment for Recreation.

Includes old Work Category Codes 60610 and 60620, and elements for recreation activities of old Work Category Codes 60110, 60120, 60130, 60220, 60230, and 60640. Includes all costs for the management and operation, and operational maintenance; necessary materials, supplies, equipment, transportation and rental costs associated with operations; associated hired labor and contract support; routine materials and supplies; and other costs:

of recreation areas and facilities including all costs for salaries, per diem, travel, signs and uniforms, collecting and administering users fees, brochures, maps, participation in public and special events and exhibitions, costs of trash removal, cleanup, mowing, and gate or park attendants. Includes operational maintenance costs for buildings, grounds, landscaping, removal of hazardous trees, control of vegetation, roads, bridges, parking areas, grills, tables, trails, playgrounds, and permanent operating equipment utilized for recreation purposes;

of visitor centers including all costs associated with visitor center operations, such as all personnel costs, custodial duties, supporting costs of cooperating associations, operational maintenance, snow, ice and debris removal, lawn and shrubbery maintenance, landscaping, utilities, exhibits, grounds, heating and cooling systems, audio visual programs, building material, and equipment costs;

to perform reservoir inspections and patrols for recreation purposes;

of project owned permanent facilities for recreation purposes;

of all tools and permanent operating equipment including direct costs of automotive and other equipment assigned to the recreation function. Vehicle accounts will be maintained by group classifications as provided for Revolving Fund vehicles.

60512 Operation of Structures, Facilities, Equipment Using Special Recreation Users Fee (SRUF) Funds.

Work Category
Code

Title

Includes old Work Category Code 60630. Includes all costs for management and operation of recreation areas and facilities which utilize Special Recreation Users Fee (SRUF) funds to perform activities as described in Work Category Code 60511. SRUF funds can be used to supplement the costs to operate, maintain, and when feasible improve recreation facilities. SRUF funds are only to be used for fee areas or to upgrade a non-fee area to a fee area.

60513

Law Enforcement - Costs and Supervision of Law Enforcement Agreements for Recreation.

Includes old Work Category Code 61600. Includes all costs for cooperative agreements for law enforcement with states and their political subdivisions under PL 94-587, and all costs for technical and administrative charges, including project and district costs for administration of law enforcement agreements and activities.

60520

Studies and Surveys for Recreation.

Includes elements for recreation activities of old Work Category Code 60753. Includes all costs to prepare visitor surveys, reports, or studies related to the operation, maintenance, and rehabilitation of recreation facilities.

60530

Reserved.

60540

Water Management (Control and Quality) Activities for Recreation.

60541

Water Management Activities: Analysis and Studies of Data for Recreation.

Includes elements for recreation activities of old Work Category Codes 60920 and 60930. Includes all costs for personnel and space to manage the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current water control/quality plan; all costs to prepare routine regulation instructions and runoff forecasts, coordinate with other agencies and entities, prepare water control manuals, disseminate water control information, training, travel and other associated costs required to make sound water control management decisions; all costs for reservoir and river analyses to improve the quality of water within and downstream from the reservoirs; and all costs related to studies of the means to mitigate water quality problems and studies to determine present and future water quality needs. Includes all costs for water management studies to improve efficiency or

mitigate constraints on approved plans of regulation, annual updating of notification lists, and funds transferred to other agencies and any similar items needed to accomplish this activity. This includes development of the water quality component of water control manuals and daily decisions on multi-level releases and pro-rata share of office and computer facilities and other related costs associated with water management. Costs for data collection are included in Work Category Code 60542.

60542 Water Management Activities: Operation of WCDS and Data Collection for Recreation.

Includes elements for recreation activities of old Work Category Codes 60920 and 60930. Includes all costs for the operation of Water Control Data Systems (WCDS), equipment, personnel, and space to collect the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current plan, data collection, and pro-rata share of office and computer facilities and other related costs associated with operations of water management data systems. Includes all costs to coordinate with other agencies and entities, and for training, travel and other associated costs required for operation of water management data systems. Includes all costs for operational maintenance of data collection equipment, as well as funds transferred to other agencies and any similar items needed to accomplish this activity, excluding new water control data systems equipment included in Work Category Code 61540.

60550 Real Estate Management, Compliance and Utilization Inspections, for Recreation.

Includes elements for recreation activities of old Work Category Code 61100. Includes all costs, including contractual services, incident to granting to others the use of and performing inspections of property for purposes such as commercial concessions, public park and recreation, quasi-public and group camp use and reconveyance clauses (restrictions) in deeds. Includes granting use of and performing inspections of property granted and reserved to others for purposes such as road, street, waterline, powerline, and communication rights-of-way, as well as requests to drill for oil or gas on Government owned property where no oil or gas lease is required, and other uses covered by easements, licenses, and permits. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where non-compliance is noted. Includes appraisals, surveys, mapping, negotiations, preparation and execution of outgrants, renewal, extension, cancellation or termination documents, responses to request for use of real or related personal property, Executive Order surveys, and public land withdrawals (applies to the 11

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Code

Title

western states). Includes costs of utilization inspections of real property under the control of or subject to a service agreement with the Corps or the Government. Real property accountability including real property inventory updates and preparation of annual civil owned property report (GSA 1166).

60560

Environmental Compliance Management for Recreation.

Includes elements for recreation activities of old Work Category Code 60800. Includes all operational costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations. This Work Category does not include costs associated with the compliance with the Endangered Species Act, which are included in Work Category Code 60411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental assessment manuals. Includes all costs associated with management and oversight of environmental compliance for operations activities. Costs include salaries, training, materials, supplies, regulatory fees, drinking water and waste analysis, inspection of waste collection and disposal facilities, and internal and external environmental compliance assessments. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

60570

Reserved.

60580

Reserved.

60590

Reserved.

606XX

Operation Costs for Joint Activities NOT Specific to a Single Business Function.

60610

Operation of Structures, Facilities, Equipment for Joint Activities.

FERC #535, #537, #538 and #539. Activities may include the operation of Dams, Reservoirs, Levees, Other Non-Dam Multi-purpose Structures, Pumping Plants, Service Facilities (Buildings, Grounds, Utilities, and Roads, Railroads and Bridges), Permanent Operating Equipment, etc. Includes elements for joint use activities of old Work Category Codes

60120, 60130, 60220, 60230, 60310, 60320, 60450, 60640, and 60742. Includes all joint activity costs for the operation and operational maintenance; routine materials, supplies, equipment and transportation costs; hired labor and contract support associated with operations; and other costs:

of dam structures and appurtenant equipment such as spillway gates, intake and outlet works, and sluiceways for reservoir regulation; removing and disposing of ice, snow, trash, and debris on or in the vicinity of the dam or dam structures; cleanup of dam structures and facilities; routine testing and adjustment of gauges, meters, instruments, and relays in dam structures; disposal and control of weeds, brush, trees, and aquatic growth in the vicinity of dam structures; and grass cutting on earth-fill dams. Includes costs for dam safety/failure training of project personnel, preparation of flood emergency plans, dam contingency plans, dam surveillance plans, and provision for technical assistance to local interests concerning dam failure. When this account includes municipal or industrial water delivery activities, a separate sub-element should be established in CEFMS to record appropriate costs for each such facility for cost allocation purposes;

to perform reservoir inspections and patrols, removal and control of trash and debris (excluding major periodic or one time removal of growth and debris from the reservoir which should be included in maintenance accounts); minor bank erosion control; minor cleaning of reservoir area for weeds, brush, trees, and aquatic growth; boundary surveillance and operational maintenance of boundary monumentation at projects without natural resource activities, insect control and elimination of health and safety hazards;

of levees and other non-dam multi-purpose structures; vegetation control, removal of snow and ice from multi-purpose structures;

of pumping plants, pumps and associated equipment; collecting and maintaining operational records; routine replacement, purification and testing of insulating, lubricating and hydraulic oils; lubricants and lubricating equipment; operational maintenance of electrical equipment, cleaning, testing, and adjustment of motor starters, relays, meters, and similar equipment; operational maintenance of pumps, motors, engines, trash raking equipment, gate hoists, gates, fire fighting, and other equipment required for operation; operational maintenance of buildings, roads, and grounds; removal of debris, ice, and snow;

of project owned permanent facilities such as administration and shop buildings, storage and garage buildings and areas, community buildings, local streets and sidewalks, landscaping, utility facilities such as electric,

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gas, water, and sewage, all security and protective measures, and permanent roads, including the road across the top of the dam, and parking areas near the dam, railroads, and bridges required for access and other purposes in connection with the operation of a project. It also includes bridges provided as a project feature for the passage of highway and railway traffic over improved channels. Direct costs included are snow and ice removal from project roads, parking areas and walkways; sanding and salting project roads, parking areas and walkways; minor patching, signs, ditch cleaning, culvert cleaning and similar duties; bridge operation; cleanup of project roads, railroads, and bridges. Where space in other basic structures, such as a dam or powerhouse, is used in lieu of any above mentioned facilities, such allocated space is not separated from the basic structure. Buildings which house operating machinery and serve other purposes as well are included in this activity, but the costs to operate the machinery is charged to the appropriate Work Categories. Buildings which house specific operating machinery, spare parts, equipment, etc., will be charged to the appropriate Work Categories;

of all tools and equipment, including laboratory, shop, warehousing, communications, surveys, and transportation equipment, office furniture and equipment. Project owned sedimentation and degradation measuring facilities, rainfall and stream-gauging devices, fixed sand bypassing systems, and like equipment are also included. Includes direct costs of automotive and other equipment not assigned to specific features. Vehicle accounts will be maintained by group classifications as provided for Revolving Fund vehicles. Operating costs of permanent equipment assigned to specific functions will be charged to those functions.

60620

Studies and Surveys for Joint Activities.

60621

Studies and Surveys: Project Condition Surveys, Dredging Studies, etc. for Joint Activities.

FERC #535, #537, #538, and #539. Includes elements for joint activities of old Work Category Codes 60711 and 60753. Includes all costs to prepare reconnaissance reports, or conduct studies or surveys for joint activities at multi-purpose projects, including sedimentation conditions, dredging studies, foundation reports, embankment criteria reports, O&M manuals, and hydraulic model analyses prior to the engineering and design phase.

60622

Studies and Surveys: Major Rehabilitation Evaluation Reports for Joint Activities.

FERC #537. Includes elements for joint activities of old Work Category Code 60770. Includes all joint activity costs for major rehabilitation evaluation reports. Operation and Maintenance (O&M) funds are to be used only until Construction, General (CG) funds are allocated to the project.

60630 Dam Safety Activities for Joint Activities.

60631 Dam Safety: Instrumentation for Analysis and Data Gathering Inspections for Joint Activities.

FERC #537. Includes elements for joint activities of old Work Category Codes 60721 and 60722. Includes all joint activity costs for the operation and operational maintenance of instruments in existing dam structures for safety evaluation and all costs of obtaining, analyzing, and reporting instrumentation data for purposes consistent with an approved plan. This includes instrumentation for measuring horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic effects, and seepage clarity and quality.

60632 Dam Safety: Formal Periodic Inspections and Reports for Joint Activities.

FERC #537. Includes elements for joint activities of old Work Category Code 60723. Includes all joint activity costs related to the scheduled periodic inspections and reporting of projects and bridges needed to meet inspection frequency requirements of ER 1110-2-100 as follows:

(a) Dams, locks, and dams, initial and second inspections if funded under O&M General, and high hazard structures.

(b) Public Bridges.

(c) Structures whose failure would be a major loss to the national infrastructure or cause severe economic distress.

(d) Other projects where known conditions warrant inspections at a frequency more often than normal.

60633 Dam Safety Assurance Studies for Joint Activities.

FERC #537. Includes elements for joint activities of old Work Category Code 60741. Includes all joint costs of reconnaissance studies and special engineering investigations for known or suspected dam safety deficiencies, e.g. seismic evaluations, seepage studies, erosion studies, etc.

Work Category
Code

Title

60640 Water Management (Control and Quality) Activities for Joint Activities.

60641 Water Management Activities: Analysis and Studies of Data for Joint Activities.

FERC #537. Includes elements for joint use activities of old Work Category Codes 60920 and 60930. Includes all joint activity costs for personnel and space to manage the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current water control/quality plan; costs to prepare routine regulation instructions and runoff forecasts, coordinate with other agencies and entities, prepare water control manuals, disseminate water control information, training, travel and other associated costs required to make sound water control management decisions; costs for reservoir and river analyses to improve the quality of water within and downstream from the reservoirs; and costs related to studies of the means to mitigate water quality problems and studies to determine present and future water quality needs. Includes costs for water management studies to improve efficiency or mitigate constraints on approved plans of regulation, annual updating of notification lists, and funds transferred to other agencies and any similar items needed to accomplish this activity. This includes development of the water quality component of water control manuals and daily decisions on multi-level releases and pro-rata share of office and computer facilities and other related costs associated with water management. Joint costs for data collection are included in Work Category Code 60642.

60642 Water Management Activities: Operation of WCDS and Data Collection for Joint Activities.

FERC #537. Includes elements for joint use activities of old Work Category Codes 60920 and 60930. Includes all joint activity costs for the operation of Water Control Data Systems (WCDS), equipment, personnel, and space to collect the hydrologic, hydraulic, and meteorological data required for water control and quality activities in accordance with the current plan, data collection, and pro-rata share of office and computer facilities and other related costs associated with operations of water management data systems. Includes costs to coordinate with other agencies and entities, and for training, travel and other associated costs required for operation of water management data systems. Includes all costs for operational maintenance of data collection equipment, as well as funds transferred to other agencies and any similar items needed to accomplish this activity, excluding new water control data systems equipment included in Work Category Code 61640.

60650

Real Estate Management, Compliance and Utilization Inspections, for Joint Activities.

FERC #539. Includes elements for joint use activities of old Work Category Code 61100. Includes all joint activity costs, including contractual services, incident to granting to others the use of and performing inspections of property for purposes such as commercial concessions, industrial uses, public park and recreation, quasi-public and group camp use, fish and wildlife habitat management, selected agricultural and grazing uses and reconveyance clauses (restrictions) in deeds. Includes granting use of and performing inspections of property granted and reserved to others for purposes such as road, street, waterline, powerline, and communication rights-of-way, as well as requests to drill for oil or gas on Government owned property where no oil or gas lease is required, and other uses covered by easements, licenses, and permits. Includes report preparation, determination of compliance after vacation of property subsequent to expiration or revocation of grant, and corrective measures where non-compliance is noted. Includes appraisals, surveys, mapping, negotiations, preparation and execution of outgrants, renewal, extension, cancellation or termination documents, responses to request for use of real or related personal property, Executive Order surveys, and public land withdrawals (applies to the 11 western states). Includes costs of utilization inspections of real property under the control of or subject to a service agreement with the Corps or the Government. Includes reconciliation of financial records with flood damage reduction land and mineral lease receipts. Real property accountability including real property inventory updates and preparation of annual civil owned property report (GSA 1166).

60660

Environmental Compliance Management Activities for Joint Activities.

FERC #539. Includes elements for joint use activities of old Work Category Code 60800. Includes all joint activity operational costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations. This Work Category does not include costs associated with the compliance with the Endangered Species Act, which are included in Work Category Code 60411. Federal, DOD and Corps of Engineers requirements are described in the ERGO/TEAM environmental assessment manuals. Includes all costs associated with management and oversight of environmental compliance for operations activities. Costs include salaries, training, materials, supplies, regulatory fees, drinking water and waste analysis, inspection of waste collection and disposal facilities, and internal and external

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Code

Title

environmental compliance assessments. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

60670

Reserved.

60680

Reserved.

60690

Reserved.

60710

National Emergency Preparedness Program (NEPP).

Includes old Work Category Codes 61220, 61230, and 61240. The functions enumerated in this Work Category family include those civil administrative, supervisory, and procurement actions performed at USACE activities where funds are provided for developing and maintaining a high state of preparedness for national emergency operations.

60711

National Emergency Preparedness Program (NEPP) - Continuity of Operations.

Includes all costs required to develop, maintain and exercise Continuity of Operations Plans (COOP). Includes development of the capability for emergency relocation and reconstitution of a USACE activity as a result of either a natural or manmade (caused) disaster. Includes costs for activities which include: identifying specific requirements associated with USACE relocation/reconstitution missions, analyzing resources, establishing organizational and standard operational procedures (SOP), and preparing and publishing contingency plans. Appropriate plans include, but are not limited to, command succession, communications, identification of alternate relocation/alternate headquarters site(s) identification and storage of duplicate emergency files, and other considerations necessary to minimize downtime of the organization(s). NEPP does not support funding for the acquisition of space. Includes personnel and contracting costs for training, participation in exercises, and program management associated with USACE relocation and reconstitution missions. Includes costs to develop, in conjunction with other appropriate offices, a framework for individual plans that address the continued operations of Corps Civil Works projects.

60712

National Emergency Preparedness Program (NEPP) - National Preparedness Planning.

Includes old Work Category Codes 61211 and 61212. Includes the costs to deliberately plan for assigned plans or in support of assigned plans. Includes the costs to develop deliberate plans for response to scenario specific natural/technological disasters that are so catastrophic as to impact national security; establish organizational and standard operational procedures (SOP); establish exercises; and coordinate with appropriate Federal, State, and local entities. Includes costs for Port Readiness activities associated with maintenance of navigable waterways, and Military Assistance to Civil Disturbances.

60713 National Emergency Preparedness Program (NEPP) - Emergency Operations Center Support.

Includes costs for activities associated with the operation and maintenance of Emergency Operations Center (EOC) facilities (including supplies, equipment, inc.). The EOC shall be jointly funded between the NEPP and other readiness programs. New Emergency Relocation Sites (ERS) shall not be funded through this Work Category Code.

60714 National Emergency Preparedness Program (NEPP) - Emergency Water Program.

Includes costs to implement the executive requirements of Executive Order (E.O.) 12656 at the HQUSACE-level only.

60715 National Emergency Preparedness Program (NEPP) - Continuity of Government.

Includes costs for HQUSACE-level activities, and only as directed, associated with planning (and plans) to support Federal Emergency Management Agency (FEMA) and other Federal, State, and local agencies in their efforts to reestablish civil authority lost as a result of natural or technological disaster or an attack on the United States.

60716 National Emergency Preparedness Program (NEPP) - Catastrophic Disaster Training and Exercise.

Includes costs for the development of and participation in exercises and training in the inter- and intra-agency arena. Includes the development of and participation in catastrophic operation exercises.

(2) Maintenance Accounts, including Additions and Retirements. General Ledger Accounts 107, 108.2, and 171).

Work Category
Code

Title

611XX

Maintenance for Navigation.

61110

Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities, for Navigation.

Includes elements for navigation activities of old Work Category Codes 62111, 62115, 62120, 62210, 62240, 62610, 63020, 63210, 63240, 63321, and 63322. Includes all direct costs for the maintenance and repair, excluding operational maintenance, replacement, additions and efficiency improvements to, or retirement of; related costs for spare parts, replacements, additions, special tools, miscellaneous supplies and materials; government plant and hired labor for project maintenance and contract support, transportation costs, and other costs required to perform this maintenance function; purchase of permanent operating equipment for non-Water Management activities:

of lock and salt water control structures and facilities for passage of waterborne traffic, including gates, valve operating machinery, lockwalls, and guide and guardwalls including dolphins within the lock approaches for tie up, guard, or guide purposes;

of facilities and equipment for dams, spillways, outlet works, and auxiliary dams;

of reservoirs and facilities including floating trash booms, trash racks, erosion control, drainage, major periodic or one time removal of debris or aquatic growth to ensure proper functioning of the reservoir (minor and routine removal of growth and debris in the vicinity of dam structures and from reservoirs should be charged to Work Category Code 60110); rim grouting or mine sealing, etc., to prevent leakage;

of revetments, dikes, groins, breakwaters, jetties, seawalls, piers, levees, and similar structures provided in seas, lakes, rivers, canals, exposed tidal waters, and harbors;

of non-dredging navigation channel maintenance including snagging, clearing, aquatic plant removal, removal of sunken vessels, drift removal, rock, and other debris removal;

of buildings, grounds, utilities, roads, railroads, and bridges, such as administration and shop buildings, storage and garage buildings and areas, other non-leased or rented project buildings, local streets and sidewalks, and project access roads, including the road across dams, parking areas, bridges, railroads, and walkways. Also includes direct

costs for project utilities including electrical, gas, water, and sewer systems;

of permanent operating equipment;

of buildings, grounds, and utilities that are part of the hydraulic models in South Pacific Division;

and for instrumentation on lock facilities and dam structures including all costs for the installation and maintenance of instruments in existing structures for safety evaluation purposes consistent with an approved plan. This includes instrumentation for measuring horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic effects, and seepage clarity and quality.

61120 Dredging Activities for Navigation.

61121 Dredging of Channels and Canals, Including All Disposal Activities, for Navigation.

Includes old Work Category Code 63311 and elements for navigation activities of old Work Category Codes 63333, 63334 and 63335. Disposal activities include, but are not limited to, confined, open water, beach, wetland creation, aquatic habitat creation, etc. Includes all costs for maintenance dredging and disposal activities of navigation channels and canals, except project condition sediment survey costs which are included in Work Category Code 60121. Includes costs for before, during, and after dredging surveys, required real estate activities, E&D, S&A, etc. Includes costs to obtain environmental clearances to perform the associated dredging. Costs for long-range environmental requirements are included in Work Category Code 60123. This Work Category also includes all costs associated with the disposal of dredged materials in confined disposal facilities; open water; sand on beaches; creation or restoration of wetlands or other aquatic habitat using dredged material; creation of land using dredged material. Includes related costs for spare parts, special tools, miscellaneous materials and supplies, transportation, disposal, and equipment.

NOTE: Line item submissions for Corps-owned hopper dredges should be separate from line item submissions for any other dredges.

61122 Construction and Maintenance of Dredged Material Disposal Facilities for Navigation.

Includes elements for navigation activities of old Work Category Codes 63331 and 63332. Includes all costs for the construction and the

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maintenance of dredged material disposal facilities including confined disposal facilities, and costs for required real estate activities. Includes related costs for spare parts, replacements, special tools, miscellaneous materials and supplies, transportation, and equipment usage. The costs for Dredged Material Management Plans (DMMPs) are included in Work Category Code 60121.

61130

Reserved.

61140

Water Management (Control and Quality) Equipment Purchase and Maintenance for Navigation.

Includes elements for navigation activities of old Work Category Code 63010. Includes all costs for the purchase of new or replacement equipment (upgrades or expansion) and the maintenance of existing equipment used to acquire, process, display, and distribute data associated with project water management and regulation (water control and quality). This includes only those costs related to equipment justified in approved Division water management Master plans. Purchase of multi-project equipment will be included in the Revolving Fund (PRIP).

61150

Real Estate Actions for Navigation.

61151

Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Navigation.

Includes elements for navigation activities of old Work Category Code 62000. Includes all costs for planning, appraisal, negotiation, condemnation, relocation assistance, mapping, surveying, title evidence, inspections, closings, audits, and temporary permits necessary to acquire or dispose of lands and interests. Includes real estate payments for acquisition of real property and interests therein. Costs to take necessary actions to settle claims, including damage payments arising from claims over the use and occupancy of land, real property, and timber in which fee, easements, or lesser interests were not acquired. Includes all administrative costs incurred in connection with timber disposal in support of forest management activities, such as contract administration and inspection, but excludes the staff supervision of timber management which is included in Work Category Code 60411.

61152

Resolution of Real Estate Encroachments for Navigation.

Includes elements for navigation activities of old Work Category Code 62060. Includes all costs for the resolution of all encroachments on

project lands, and degradation of public lands and encroachments adversely affecting the intended uses of potentially high use areas; including investigation, acquisition, disposal, and outgranting. The costs for boundary line surveys and remarking are included in Work Category Code 61153.

61153 Real Estate: Boundary Monumentation and Rectification for Navigation.

Includes elements for navigation activities of old Work Category Code 62080. Includes all costs to survey and mark boundary lines in support of acquisition; to resurvey or remark boundary lines and place monuments in support of Executive Order actions and disposal actions, and costs to survey and mark boundary lines where not previously completed. Excludes operational maintenance of boundary monumentation which is included in Work Category Code 60411.

61160 Environmental Compliance (Remedial Actions) for Navigation.

Includes elements for navigation activities of old Work Category Codes 62116, 62250, 62640, 62750, 63270, and 63340. Includes all maintenance, repair, and remediation costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations for locks, dams, reservoirs, breakwaters, jetties, seawalls, piers, levees, other control structures, pumping plants, other facilities, channels and canals. This Work Category does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 61411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental compliance assessment manuals. Costs include salaries, contaminant detection, waste analysis, site investigations, site remediation, treatment system installation, repair, renovation, modification, and other costs associated with compliance. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must also include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

61170 Remaining O&M-Funded Major Rehabilitation (Comprehensive Replacement) Projects for Navigation.

Includes elements for navigation major rehabilitation projects of old Work Category Codes 62111 and 62210. Includes all major rehabilitation costs such as repair, replacement, additions and efficiency improvements to lock

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structures and facilities for passage of waterborne traffic, and all costs for facilities and equipment for dams, spillways, outlet works, and auxiliary dams including gates, valve operating machinery, lockwalls, and guide and guardwalls including dolphins within the lock approaches for tie up, guard, or guide purposes.

NOTE: Major rehabilitation, deficiency correction, and reconstruction projects are budgeted for initial Construction, General (CG) appropriation and Inland Waterways Trust Fund moneys, as appropriate, only after applicable reconnaissance and/or evaluation reports have been approved. Work items for Major Rehabilitation Evaluation Reports are included in Work Category Code 60122. This Work Category will be used only until O&M funded Major Rehabilitation projects are completed.

61180

Reserved.

61190

Reserved.

612XX

Maintenance for Flood Damage Reduction (FDR).

61210

Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities, for FDR.

61211

Maintenance of Structures, Facilities, Equipment for Non-Water Control Activities for FDR.

Includes elements for flood damage reduction activities of old Work Category Codes 62111, 62115, 62120, 62710, 62740, 62810, 63020, 63210, and 63321. Includes all direct costs for the maintenance and repair, excluding operational maintenance, replacement, additions and efficiency improvements to, or retirement of; related costs for spare parts, replacements, additions, special tools, miscellaneous supplies and materials; government plant and hired labor for project maintenance and contract support, transportation costs and other costs required to perform this maintenance function; purchase of permanent operating equipment for non-Water Management activities:

of facilities and equipment for dams, spillways, outlet works and auxiliary dams;

of reservoirs and facilities including floating trash booms, trash racks, erosion control, drainage, major periodic or one time removal of debris or aquatic growth to ensure proper functioning of the reservoir (minor and routine removal of growth and debris in the vicinity of dam structures and

from reservoirs should be charged to Work Category Code 60210; and rim grouting or mine sealing, etc., to prevent leakage;

of levees, floodwalls, hurricane barriers, embankments, walls, in-channel structures, and other flood damage reduction structures to protect areas from inundation; and snagging, clearing, debris removal, and non-dredging flood damage reduction channel maintenance. This includes direct costs for removal of trees, brush, accumulated snags, drifts, and debris from canals and waterways for flood damage reduction and major drainage purposes; and channel improvement structures and revetments, linings, dikes, jetties, bulkheads, and buildings (when provided for flood damage reduction);

of pumping plants including such items as buildings, pumps, and prime movers including power supplies, controls, piping, and all other associated facilities;

of buildings, such as administration and shop buildings, storage and garage buildings and areas, other non-leased or rented project buildings, and grounds, utilities, roads, railroads, and bridges; local streets and sidewalks, project access roads, including the road across dams, parking areas, bridges, railroads, and walkways. Also includes direct costs for project utilities including electrical, gas, water, and sewer systems;

of permanent operating equipment;

and for instrumentation on dam structures and levees, floodwalls, hurricane barriers, and other flood damage reduction structures including all costs for the installation and maintenance of instruments in existing structures for safety evaluation purposes consistent with an approved plan. This includes instrumentation for measuring horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic effects, and seepage clarity and quality.

61212

Maintenance of MR&T-Funded Structures, Facilities, Equipment for Non-Water Control Activities for FDR.

Includes elements for flood damage reduction activities of old Work Category Codes 63100 and 63322. Includes all costs for Mississippi River and Tributaries (MR&T) funded activities for the maintenance, excluding operational maintenance, and repair, replacement, additions and efficiency improvements to, or retirement of revetments, dikes, groins, breakwaters, seawalls, piers, linings, training dikes, bulkheads, and similar structures on the Mississippi River and Tributaries. Includes related costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs, equipment usage, associated government

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plant and hired labor for project maintenance, contract support, and other costs.

61220

Dredging Activities for Flood Damage Reduction.

61221

Dredging, Including All Disposal Activities, for Flood Damage Reduction.

Includes old Work Category Code 63312 and elements for flood damage reduction activities of old Work Category Codes 63333, 63334, and 63335. Dredging of Channels and Canals for flood damage reduction activities including all disposal activities. Disposal activities include, but are not limited to, confined, open water, beach, wetland creation, aquatic habitat creation, etc. Includes all costs for dredging, excavation, and disposal activities for the maintenance and efficiency improvements of channels and canals for flood damage reduction purposes, except project condition sediment survey costs which are included in Work Category Code 60221. Includes the costs for before, during, and after dredging surveys, required real estate activities, E&D, S&A, etc. Included are costs to obtain environmental clearances to perform the associated dredging. This Work Category also includes all costs associated with the disposal of dredged materials in confined disposal facilities; open water; sand on beaches; creation or restoration of wetlands or other aquatic habitat using dredged material; and creation of land using dredged material. Includes related costs for spare parts, special tools, miscellaneous materials and supplies, transportation, disposal, and equipment.

61222

Construction and Maintenance of Dredging Disposal Facilities for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Codes 63331 and 63332. Includes all costs for the construction and the maintenance of dredged material disposal facilities including confined disposal facilities, and required real estate activities. Also includes related costs for spare parts, replacements, special tools, miscellaneous materials and supplies, transportation and equipment usage.

61230

Reserved.

61240

Water Management (Control and Quality) Equipment Purchase and Maintenance for FDR.

Includes elements for flood damage reduction activities of old Work Category Code 63010. Includes all costs for the purchase of new or

replacement equipment (upgrades or expansion) and the maintenance of existing equipment used to acquire, process, display, and distribute data associated with project water management and regulation (water control and quality). This includes only those costs related to equipment justified in approved Division water management Master plans. Purchase of multi-project equipment will be included in the Revolving Fund (PRIP).

61250 Real Estate Actions for Flood Damage Reduction.

61251 Land Acquisition and Disposal Activities, Settlement of Claims, Audits for FDR.

Includes elements for flood damage reduction activities of old Work Category Code 62000. Includes all costs for planning, appraisal, negotiation, condemnation, relocation assistance, mapping, surveying, title evidence, inspections, closings, audits, and temporary permits necessary to acquire or dispose of lands and interests. Includes real estate payments for acquisition of real property and interests therein. Costs to take necessary actions to settle claims, including damage payments arising from claims over the use and occupancy of land, real property and timber in which fee, easements, or lesser interests were not acquired. Includes all administrative costs incurred in connection with timber disposal in support of forest management activities, such as contract administration and inspection, but excludes the staff supervision of timber management which is included in Work Category Code 60411.

61252 Resolution of Real Estate Encroachments for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Code 62060. Includes all costs for the resolution of all encroachments on project lands, and degradation of public lands and encroachments adversely affecting the intended uses of potentially high use areas; including investigation, acquisition, disposal, and outgranting. Costs for boundary line surveys and remarking are included in Work Category Code 61253.

61253 Real Estate: Boundary Monumentation and Rectification for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Code 62080. Includes all costs to survey and mark boundary lines in support of acquisition; to resurvey or remark boundary lines and place monuments in support of Executive Order actions and disposal actions, and costs to survey and mark boundary lines where not previously completed. Excludes operational maintenance of boundary monumentation which is included in Work Category Code 60411.

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61260 Environmental Compliance (Remedial Actions) for Flood Damage Reduction.

Includes elements for flood damage reduction activities of old Work Category Codes 62116, 62640, 62750, 62840, 63270, and 63340. Includes all maintenance, repair, and remediation costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations for dams, breakwaters, jetties, seawalls, levees, floodwalls, hurricane barriers, other flood damage reduction structures, pumping plants, other facilities, channels, and canals. This Work Category does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 61411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental compliance assessment manuals. Costs include salaries, contaminant detection, waste analysis, site investigations, site remediation, treatment system installation, repair, renovation, modification, and other costs associated with compliance. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must also include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

61270 Reserved.

61280 Reserved.

61290 Reserved.

613XX Maintenance for Hydropower.

61310 Baseline Maintenance of Structures, Facilities, Equipment, Excluding Dredging Activities, for Hydropower.

Includes old Work Category Code 62310 (62311-62315), and elements for hydropower activities of old Work Category Codes 62111, 62115, 62120, 63020, 63210, and 63321. Includes all Baseline costs for power plant maintenance and repair, replacements, additions and efficiency improvements to, and retirement of all power plant structures; of facilities and equipment required for production, transmission, and distribution of electrical power, including, but not limited to, the power plant, spillway, low flow bypass systems, storage facilities, turbines, motors, pumps,

generators, and governors; of all accessory electrical or electronic equipment and control systems; of all water, air, and oil systems; of all intake structures with electrical and mechanical equipment; of the tailrace, switchyard, transformer yard, elevators, trash racks; and of lighting and interior power distribution systems, cable tunnels and conduit runs; and installation of instrumentation. Includes spare parts, special and regular tools, supplies and equipment, scaffolding, and rental of specialized equipment. Includes labor and materials, and incidental expenses incurred to maintain maintenance records; expenses incurred by the power plant management and support staff in the general supervision of the maintenance of the hydraulic generating station; and transportation and per diem costs required to perform power plant maintenance functions. This account excludes operational maintenance. Dredging is included in Work Category Code 61320. Costs for this function will be further subdivided using Work Category Codes 61311-61314 as follows:

- 61311 Hydropower Maintenance: Baseline Maintenance Supervision, FERC #541. Costs for labor, materials, and expenses incurred in the general supervision of maintenance of hydraulic power generating stations. Direct supervision of specific jobs is charged to the appropriate maintenance feature;
- 61312 Hydropower Maintenance: Baseline Maintenance of Hydraulic Structures, FERC #542. Costs for labor, materials, and expenses incurred in the maintenance, repair, replacement, additions and efficiency improvements to, and retirement of the powerhouse, and power intake works whether or not the powerhouse is an integral part of the intake dam;
- 61313 Hydropower Maintenance: Baseline Maintenance of Electric Plant, FERC #544. Costs for labor, materials, and expenses incurred in the maintenance, repair, replacement, additions and efficiency improvements to, and retirement of the power plant generating and accessory electrical and mechanical equipment, and switchyard electrical and mechanical equipment;
- 61314 Hydropower Maintenance: Baseline Maintenance of Misc. Hydraulic Plant, FERC #545. Costs for labor, materials and expenses incurred in the maintenance, repair, replacement, additions and efficiency improvements to, and retirement of the power plant and switchyard hydraulic plant.

613N0

Non-Baseline Maintenance of Structures, Facilities, Equipment, Excluding Dredging, for Hydropower.

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Includes old Work Category Code 62320 (62321-62325), and elements for hydropower activities of old Work Category Codes 62111, 62115, 62120, 63020, 63210, 63321. Includes all Non-Baseline costs for power plant maintenance and repair, replacements, additions and efficiency improvements to, and retirement of all power plant structures; of facilities and equipment required for production, transmission, and distribution of electrical power, including, but not limited to, the power plant, spillway, low flow bypass systems, storage facilities, turbines, motors, pumps, generators, and governors; of all accessory electrical or electronic equipment and control systems; of all water, air, and oil systems; of all intake structures with electrical and mechanical equipment; of the tailrace, switchyard, transformer yard, elevators, trash racks; of lighting and interior power distribution systems, cable tunnels and conduit runs; and installation of instrumentation. Includes spare parts, special and regular tools, supplies and equipment, scaffolding, and rental of specialized equipment. Includes labor and materials, and incidental expenses incurred to maintain maintenance records; expenses incurred by the power plant management and support staff in the general supervision of the maintenance of the hydraulic generating station; and transportation and per diem costs required to perform power plant maintenance functions. This account excludes operational maintenance. Dredging is included in Work Category Code 61320. Costs for this function will be further subdivided using Work Category Codes 613N1-613N4 as follows:

- 613N1 Hydropower Maintenance: Non-Baseline Maintenance Supervision, FERC #541. Costs for labor, materials, and expenses incurred in the general supervision of maintenance of hydraulic power generating stations. Direct supervision of specific jobs is charged to the appropriate maintenance feature;
- 613N2 Hydropower Maintenance: Non-Baseline Maintenance of Hydraulic Structures, FERC #542. Costs for labor, materials, and expenses incurred in the maintenance, repair, replacement, additions and efficiency improvements to, and retirement of the powerhouse, and power intake works whether or not the powerhouse is an integral part of the intake dam;
- 613N3 Hydropower Maintenance: Non-Baseline Maintenance of Electric Plant, FERC #544. Costs for labor, materials, and expenses incurred in the maintenance, repair, replacement, additions and efficiency improvements to, and retirement of the power plant generating and accessory electrical and mechanical equipment, and switchyard electrical and mechanical equipment;

613N4 Hydropower Maintenance: Non-Baseline Maintenance of Misc. Hydraulic Plant, FERC #545. Costs for labor, materials and expenses incurred in the maintenance, repair, replacement, additions and efficiency improvements to, and retirement of the power plant and switchyard hydraulic plant.

61320 Dredging Activities for Hydropower.

FERC #543. Includes elements for hydropower activities of old Work Categorys Codes 63333, 63334, and 63335. Dredging for hydropower activities including all disposal activities. Includes all costs for maintenance dredging and disposal activities, except project condition sediment survey costs which are included in Work Category Code 60321. It also includes the costs for before, during, and after dredging surveys, required real estate activities, E&D, S&A, etc. Includes costs to obtain environmental clearances to perform the associated dredging. This Work Category also includes related costs for spare parts, special tools, miscellaneous materials and supplies, transportation, disposal, and equipment.

61330 Reserved.

61340 Water Management (Control and Quality) Equipment Purchase and Maintenance for Hydropower.

FERC #542. Includes elements for hydropower activities of old Work Category Code 63010. Includes all costs for the purchase of new or replacement equipment (upgrades or expansion) and the maintenance of existing equipment used to acquire, process, display, and distribute data associated with project water management and regulation (water control and quality). This includes only those costs related to equipment justified in approved Division water management Master plans. Purchase of multi-project equipment will be included in the Revolving Fund (PRIP).

61350 Real Estate Actions for Hydropower.

61351 Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Hydropower.

FERC #545. Includes elements for hydropower activities of old Work Category Code 62000. Includes all costs for planning, appraisal, negotiation, condemnation, relocation assistance, mapping, surveying, title evidence, inspections, closings, audits, and temporary permits necessary to acquire or dispose of lands and interests. Includes real estate payments for acquisition of real property and interests therein. Costs to take necessary actions to settle claims, including damage payments

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arising from claims over the use and occupancy of land, real property and timber in which fee, easements, or lesser interests were not acquired. Includes all administrative costs incurred in connection with timber disposal in support of forest management activities, such as contract administration and inspection, but excludes the staff supervision of timber management which is included in Work Category Code 60411.

61352

Resolution of Real Estate Encroachments for Hydropower.

FERC #545. Includes elements for hydropower activities of old Work Category Code 62060. Includes all costs for the resolution of all encroachments on project lands, and degradation of public lands and encroachments adversely affecting the intended uses of potentially high use areas; including investigation, acquisition, disposal, and outgranting. The costs for boundary line surveys and remarking are not included in this Work Category.

61353

Real Estate: Boundary Monumentation and Rectification for Hydropower.

FERC #545. Includes elements for hydropower activities of old Work Category Code 62080. Includes all costs to survey and mark boundary lines in support of acquisition; to resurvey or remark boundary lines and place monuments in support of Executive Order actions and disposal actions, and costs to survey and mark boundary lines where not previously completed. Excludes operational maintenance of boundary monumentation which is included in Work Category Code 60411.

61360

Environmental Compliance (Remedial Actions) for Hydropower.

FERC #545. Includes elements for hydropower activities of old Work Category Codes 62116, 62360, 62640, 62750, 62840, 63270, and 63340. Includes all maintenance, repair, and remediation costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations for dams, levees, other control structures, power plants, pumping plants, and other facilities. This Work Category does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 61411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental compliance assessment manuals. Costs include salaries, contaminant detection, waste analysis, site investigations, site remediation, treatment system installation, repair,

renovation, modification, and other costs associated with compliance. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must also include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

61370

Remaining O&M-Funded Major Rehabilitation (Comprehensive Replacement) Projects for Hydropower.

Includes elements for hydropower activities of old Work Category Codes 62331, 62332, 62333, 62334, and 62335. Includes all costs for comprehensive major rehabilitation, replacement, repair, additions and efficiency improvements, including supervision, of all power plant structures, electric plant, miscellaneous hydraulic plant, power plant intake works; of facilities and equipment required for production, transmission, and distribution of electrical power, including but not limited to the power plant, spillway, low flow bypass systems, storage facilities, turbines, motors, pumps, generators, and governors; of all accessory electrical or electronic equipment and control systems; of all water, air, and oil systems; of all intake structures with electrical and mechanical equipment; of the tailrace, switchyard, transformer yard, elevators, trash racks; and of lighting and interior power distribution systems, cable tunnels, and conduit runs. Includes labor and materials, special and regular tools, supplies and equipment, scaffolding, and rental of specialized equipment. This feature excludes operational maintenance. See Work Category Codes 61310 (61311-61314) and 613N0 (613N1-613N4).

NOTE: Major Rehabilitation work is now funded under the Construction, General (CG) appropriation. Work items for Major Rehabilitation Evaluation Reports are included in Work Category Code 60325. This Work Category will be used only until current O&M funded Major Rehabilitation projects are completed.

Costs for this function will be further sub-divided using Work Category Codes 61371-61374 as follows:

61371 Remaining O&M-Funded Major Rehabilitation: Comprehensive Replacement Supervision, FERC #541. Costs for labor, materials, and expenses incurred in the supervision of the comprehensive replacement of hydraulic power generating stations. Direct supervision of specific jobs is charged to the appropriate maintenance feature;

61372 Remaining O&M-funded Major Rehabilitation: Comprehensive Replacement of Structures, FERC #542. Costs for labor, materials, and expenses incurred in the comprehensive

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replacement of the powerhouse, switchyard, and power intake works whether or not the powerhouse is an integral part of the intake dam;

61373 Remaining O&M-funded Major Rehabilitation: Comprehensive Replacement of Electric Plant, FERC #544. Costs for labor, materials, and expenses incurred in the comprehensive replacement of the power plant generating and accessory electrical and mechanical equipment, and switchyard electrical and mechanical equipment;

61374 Remaining O&M-funded Major Rehabilitation: Comprehensive Replacement of Misc. Hydraulic Plant, FERC # 545. Costs for labor, materials, and expenses incurred in the comprehensive replacement of the power plant and switchyard hydraulic plant.

61380 Reserved.

61390 Reserved.

614XX Maintenance for Environmental Stewardship.

61410 Maintenance, Excluding Dredging Activities, for Environmental Stewardship.

61411 Maintenance of Structures, Facilities, Equipment for Natural Resources Management.

Includes old Work Category Code 62410. Includes all costs to perform maintenance needed to conserve and protect natural resources and associated facilities located on project lands. This Work Category only includes costs during the conservation or protection effort, such as establishment of native grass plantings, creation of wetlands, revegetation or reforestation activities, creation or restoration of wildlife habitat, creation of fishery habitat, and installation of fences for resource protection. This Work Category also includes costs for those activities to comply with the Endangered Species Act.

61412 Mitigation of Archeological and Cultural Resources, Including Sites, Structures, and Objects.

Includes old Work Category Code 62430. Includes all costs to manage, curate, maintain, and rehabilitate identified archeological collections and associated documentation, long term collections management and

outreach, educational, Native people programs. Includes cultural resources mitigation costs to protect, recover, preserve, or otherwise mitigate significant archaeological, historical, and cultural buildings, sites, structures, or objects. This Work Category only includes costs during the recovery, preservation, or mitigation effort.

61413 Maintenance of Formal (Wildlife) Mitigation Features.

Includes old Work Category Code 62450. Includes all costs for the maintenance and repair of wildlife mitigation features to comply with Federal laws and mitigation requirements to offset losses caused by existing and new project activities. This Work Category only includes costs during the mitigation effort.

61414 Maintenance of Fisheries, Fish Haulage Activities, and Fish Passage Structures.

Includes old Work Category Code 62420. Includes all costs for maintenance, excluding operational maintenance, and repair of fish hatcheries, egg collection stations, transportation equipment, and fish passage facilities.

61420 Dredging Activities for Environmental Stewardship.

61421 Dredging, Including All Disposal Activities, for Environmental Stewardship.

Includes elements for environmental stewardship activities of old Work Category Codes 63333, 63334, and 63335. Disposal activities include, but are not limited to, confined, open water, beach, wetland creation, aquatic habitat creation, etc. Includes all costs for maintenance dredging of project channels and canals, and disposal activities, except project condition sediment survey costs which are included in Work Category Code 60420. It also includes the costs for before, during, and after dredging surveys, required real estate activities, E&D, S&A, etc. Also included are costs to obtain environmental clearances to perform the associated dredging. This Work Category also includes all costs associated with the disposal of dredged materials in confined disposal facilities; open water; sand on beaches; creation or restoration of wetlands or other aquatic habitat using dredged material; and creation of land using dredged material. Also includes related costs for spare parts, special tools, miscellaneous materials and supplies, transportation, disposal, and equipment.

61422 Construction and Maintenance of Dredging Disposal Facilities for Environmental Stewardship.

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Includes elements for environmental stewardship activities of old Work Category Codes 63331 and 63332. Includes all costs for the construction and the maintenance of disposal facilities including confined disposal facilities, and required real estate activities. Includes related costs for spare parts, replacements, special tools, miscellaneous materials and supplies, transportation, and equipment usage.

61430

Reserved.

61440

Water Management (Control and Quality) Equipment Purchase and Maintenance for Environ Steward.

Includes elements for environmental stewardship activities of old Work Category Code 63010. Includes all costs for the purchase of new or replacement equipment (upgrades or expansion) and the maintenance of existing equipment used to acquire, process, display, and distribute data associated with project water management and regulation (water control and quality). This includes only those costs related to equipment justified in approved Division water management Master plans. Purchase of multi-project equipment will be included in the Revolving Fund (PRIP).

61450

Real Estate Actions for Environmental Stewardship.

61451

Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Environmental Stewardship.

Includes elements for environmental stewardship activities of old Work Category Code 62000. Includes all costs for planning, appraisal, negotiation, condemnation, relocation assistance, mapping, surveying, title evidence, inspections, closings, audits, and temporary permits necessary to acquire or dispose of lands and interests. Also includes real estate payments for acquisition of real property and interests therein. Costs to take necessary actions to settle claims, including damage payments arising from claims over the use and occupancy of land, real property and timber in which fee, easements, or lesser interests were not acquired. Includes all administrative costs incurred in connection with timber disposal in support of forest management activities, such as contract administration and inspection, but excludes the staff supervision of timber management which is included in Work Category Code 60411.

61452

Resolution of Real Estate Encroachments for Environmental Stewardship.

Includes elements for environmental stewardship activities of old Work Category Code 62060. Includes all costs for the resolution of all

encroachments on project lands, and degradation of public lands and encroachments adversely affecting the intended uses of potentially high use areas; including investigation, acquisition, disposal, and outgranting. Costs for boundary line surveys and remarking are included in Work Category Code 61453.

61453 Real Estate: Boundary Monumentation and Rectification for Environmental Stewardship.

Includes elements for environmental stewardship activities of old Work Category Code 62080. Includes all costs to survey and mark boundary lines in support of acquisition; to resurvey or remark boundary lines and place monuments in support of Executive Order actions and disposal actions, and costs to survey and mark boundary lines where not previously completed. Excludes operational maintenance of boundary monumentation which is included in Work Category Code 60411.

61460 Environmental Compliance (Remedial Actions) for Environmental Stewardship.

Includes old Work Category Code 62440 and elements for environmental stewardship of old Work Category Code 63270. Includes all maintenance, repair, and remediation costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations for natural resources and other environmental stewardship features. This Work Category does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 61411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental compliance assessment manuals. Costs include salaries, contaminant detection, waste analysis, site investigations, site remediation, treatment system installation, repair, renovation, modification, and other costs associated with compliance. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must also include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

61470 Reserved.

61480 Reserved.

61490 Reserved.

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Code

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615XX

Maintenance for Recreation.

61510

Maintenance, Excluding Dredging, for Recreation.

61511

Maintenance of Structures, Facilities, Equipment for Recreation.

Includes old Work Categorys Codes 62910 and 62940, and elements for recreation activities of old Work Category Code 62950. Includes all costs for the maintenance, repair, replacement, additions and efficiency improvements to, or retirement of, visitor center buildings, displays, audiovisual systems, heating and cooling systems, landscaping, grounds, exhibits and utilities; recreation facilities and structures such as grills, tables, playgrounds, trails, campgrounds, picnic areas, restrooms, showers, boat ramps, parking areas, roads, grounds, utilities associated with recreation use, buildings used for recreation purposes or the collection of fees and other structures used to support the recreation function. Included are the costs for realignment, overlay, grading, and widening, of roads, parking areas, bridges, and walkways associated with recreational development, and all costs for control of erosion endangering recreational areas or facilities, including seeding, sodding, riprap, gabions, vegetation, retaining walls and other measures. Also includes the costs for permanent operating equipment such as backhoe, trencher, bucket truck, tractor loader, vehicles, communications equipment, and computers used to support the recreation function of the project. This Work Category also includes costs for spare parts, replacements, additions, special tools, miscellaneous materials and supplies, transportation costs, and equipment usage, and costs to bring facilities up to modern design standards and to provide handicap accessibility as required. Operational maintenance is included in Work Categories 60511 and 60512.

61512

Maintenance of Structures, Facilities, Equipment Using Special Recreation Users Fee (SRUF) Funds.

Includes old Work Categorys Code 62990. Includes all maintenance costs which utilize Special Recreation Users Fee (SRUF) funds. Includes all costs associated with the maintenance of recreation areas and facilities to perform activities as described in Work Category Code 61511. SRUF funds can be used to supplement the costs to operate, maintain, and when feasible, improve recreation facilities. SRUF funds are only to be used for fee areas or to upgrade a non-fee area to a fee area.

61513

Cost Shared Recreation Developments, Including Contracts and Negotiations for Recreation.

Includes old Work Category Code 62980. Includes all recreation cost share agreements and contract costs; costs to reimburse local sponsors; and costs for monitoring and negotiating agreements related to cost sharing.

61520 Dredging Activities, Including All Disposal Activities, for Recreation.

Includes elements for recreation activities of old Work Category Codes 63333, 63334 and 63335. Includes all costs for maintenance dredging and disposal activities, except project condition sediment survey costs which are included in Work Category Code 60520. It also includes the costs for before, during, and after dredging surveys, required real estate activities, E&D, S&A, etc. Also included are costs to obtain environmental clearances to perform the associated dredging. Also includes all costs associated with the disposal of dredged materials as sand on beaches, and related costs for spare parts, special tools, miscellaneous materials and supplies, transportation, disposal, and equipment.

61530 Reserved.

61540 Water Management (Control and Quality) Equipment Purchase and Maintenance for Recreation.

Includes elements for recreation activities of old Work Category Code 63010. Includes all costs for the purchase of new or replacement equipment (upgrades or expansion) and the maintenance of existing equipment used to acquire, process, display, and distribute data associated with project water management and regulation (water control and quality). This includes only those costs related to equipment justified in approved Division water management Master plans. Purchase of multi-project equipment will be included in the Revolving Fund (PRIP).

61550 Real Estate Actions for Recreation.

61551 Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Recreation.

Includes elements for recreation activities of old Work Category Code 62000. Includes all costs for planning, appraisal, negotiation, condemnation, relocation assistance, mapping, surveying, title evidence, inspections, closings, audits, and temporary permits necessary to acquire or dispose of lands and interests. Also includes real estate payments for acquisition of real property and interests therein. Costs to take necessary actions to settle claims, including damage payments arising from claims over the use and occupancy of land, real property and timber in which fee, easements, or lesser interests were not acquired. Includes all

Work Category
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administrative costs incurred in connection with timber disposal in support of forest management activities, such as contract administration and inspection, but excludes the staff supervision of timber management which is included in Work Category Code 60411.

61552

Resolution of Real Estate Encroachments for Recreation.

Includes elements for recreation activities of old Work Category Code 62060. Includes all costs for the resolution of all encroachments on project lands, and degradation of public lands and encroachments adversely affecting the intended uses of potentially high use areas; including investigation, acquisition, disposal, and outgranting. Costs for boundary line surveys and remarking are included in this Work Category Code 61553.

61553

Real Estate: Boundary Monumentation and Rectification for Recreation.

Includes elements for recreation activities of old Work Category Code 62080. Includes all costs to survey and mark boundary lines in support of acquisition; to resurvey or remark boundary lines and place monuments in support of Executive Order actions and disposal actions, and costs to survey and mark boundary lines where not previously completed. Excludes operational maintenance of boundary monumentation which is included in Work Category Code 60411.

61560

Environmental Compliance (Remedial Actions) for Recreation.

Includes old Work Category Code 62911. Includes all maintenance, repair, and remediation costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations for recreation facilities and visitor centers. This Work Category does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 61411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental compliance assessment manuals. Costs include salaries, contaminant detection, waste analysis, site investigations, site remediation, treatment system installation, repair, renovation, modification, and other costs associated with compliance. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget

requests must also include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

61570	<u>Reserved.</u>
61580	<u>Reserved.</u>
61590	<u>Reserved.</u>
616XX	<u>Maintenance Costs for Joint Activities NOT Specific to a Single Business Function.</u>
61610	<u>Maintenance of Structures, Facilities, Equipment, Excluding Dredging, for Joint Activities.</u>

FERC #541, #542, #543, #544 and #545. Includes elements for joint activities of old Work Category Codes 62111, 62115, 62120, 62210, 62240, 62310 (62311-62315), 62320 (62321-62325), 62370 (62371-62775), 62610, 62710, 62740, 62810, 63020, 63210, 63240, and 63321. Activities may include the maintenance of Dams, Reservoirs, Levees, Other Non-Dam Multi-purpose Structures, Pumping Plants, Service Facilities (Buildings, Grounds, Utilities, and Roads, Railroads and Bridges), Permanent Operating Equipment, etc. Includes all joint activity costs for the maintenance, excluding operational maintenance, and repair, replacement, additions and efficiency improvements to, or retirement of; related joint costs for spare parts, replacements, additions, special tools, miscellaneous supplies and materials; government plant and hired labor for project maintenance and contract support, transportation costs, and other costs required to perform this maintenance function; purchase of permanent operating equipment:

of joint use facilities and equipment for dams, spillways, outlet works, and auxiliary dams;

of reservoirs and facilities including floating trash booms, trash racks, erosion control, drainage, major periodic or one time removal of debris or aquatic growth to ensure proper functioning of the reservoir (minor and routine removal of growth and debris in the vicinity of dam structures and from reservoirs should be charged to Work Category Code 60610; and rim grouting or mine sealing, etc., to prevent leakage;

of levees, floodwalls, hurricane barriers, embankments, walls, in-channel structures, and other control structures to protect areas from inundation; snagging, clearing, debris removal; and non-dredging channel maintenance. This includes costs for removal of trees, brush, accumulated snags, drifts, and debris from canals and waterways; and

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channel improvement structures, revetments, linings, dikes, jetties, bulkheads, and buildings;

of pumping plants including such items as buildings, pumps, and prime movers including power supplies, controls, piping, and all other associated facilities;

of non-dredging channel maintenance including snagging, clearing, aquatic plant removal, removal of sunken vessels, drift removal, rock and other debris removal;

of buildings, such as administration and shop buildings, storage and garage buildings and areas, other non-leased or rented project buildings and grounds, utilities, and roads, railroads, and bridges, local streets and sidewalks, project access roads, including the road across dams, parking areas, bridges, railroads, and walkways. Includes costs for project utilities including electrical, gas, water, and sewer systems;

of permanent operating equipment;

and for instrumentation on dam structures, levees, floodwalls, hurricane barriers, and other control structures including costs related to installation and maintenance of instruments in existing structures for safety evaluation purposes consistent with an approved plan. This includes instrumentation for measuring horizontal and vertical movement, stresses and strains, pore pressure, phreatic surfaces, seismic effects, and seepage clarity and quality.

61620

Dredging for Joint Activities.

61621

Dredging, Including All Disposal Activities, for Joint Activities.

FERC #543. Includes elements for joint activities of old Work Category Codes 63311, 63312, 63333, 63334, and 63335. These activities include all disposal activities such as confined, open water, beach, wetland creation, aquatic habitat creation, etc. Includes all joint activity costs for maintenance dredging of project channels and canals, and disposal activities, except for project condition sediment survey costs which are included in Work Category Code 60621. Includes joint activity costs to obtain environmental clearances to perform the associated dredging. Long-range environmental requirements and costs for initial project condition surveys are included in related operations accounts. Includes joint activity costs associated with the disposal of dredged materials in confined disposal facilities; open water; sand on beaches; the creation or

restoration of wetlands or other aquatic habitat using dredged material; and the creation of land using dredged material. Includes related joint activity costs for spare parts, replacements, special tools, miscellaneous materials and supplies, transportation, and equipment usage.

61622 Construction and Maintenance of Dredged Material Disposal Facilities for Joint Activities.

FERC #543. Includes elements for joint activities of old Work Category Codes 63331 and 63332. Includes all joint activity costs for the construction and the maintenance of disposal facilities, including confined disposal facilities, for dredged materials. Includes related joint activity costs for spare parts, replacements, special tools, miscellaneous materials and supplies, transportation, and equipment usage.

61630 Reserved.

61640 Water Management (Control and Quality) Equipment Purchase and Maintenance for Joint Activities.

FERC #542. Includes elements for joint activities of old Work Category Code 63010. Includes all joint activity costs for the purchase of new or replacement equipment (upgrades or expansion) and the maintenance of existing equipment used to acquire, process, display, and distribute data associated with project water management and regulation (water control and quality). This includes only those costs related to equipment justified in approved Division water management Master plans. Purchase of multi-project equipment will be included in the Revolving Fund (PRIP).

61650 Real Estate Actions for Joint Activities.

61651 Land Acquisition and Disposal Activities, Settlement of Claims, Audits for Joint Activities.

FERC #545. Includes elements for joint activities of old Work Category Code 62000. Includes all joint activity costs for planning, appraisal, negotiation, condemnation, relocation assistance, mapping, surveying, title evidence, inspections, closings, audits and temporary permits necessary to acquire or dispose of lands and interests, real estate payments for acquisition of real property and interests therein, and costs to take necessary actions to settle claims, including damage payments arising from claims over the use and occupancy of land, real property, and timber in which fee, easements, or lesser interests were not acquired.

61652 Resolution of Real Estate Encroachments for Joint Activities.

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FERC #545. Includes elements for joint activities of old Work Category Code 62060. Includes all joint activity costs for the resolution of all encroachments on project lands, and degradation of public lands and encroachments adversely affecting the intended uses of potentially high use areas; including investigation, acquisition, disposal, and outgranting.

61653

Real Estate: Boundary Monumentation and Rectification for Joint Activities.

FERC #545. (Includes elements for joint activities of old Work Category Code 62080. Includes all joint activity costs to survey and mark boundary lines in support of acquisition; to resurvey or remark boundary lines and place monuments in support of Executive Order actions and disposal actions; and costs to survey and mark boundary lines where not previously completed. Excludes operational maintenance of boundary monumentation.

61660

Environmental Compliance (Remedial Actions) for Joint Activities.

FERC #545. Includes elements for joint activities of old Work Category Codes 62116, 62250, 62360, 62440, 62640, 62750, 62840, 62911, 63270, and 63340. Activities include actions for Dams, Levees, Other Control Structures, Pumping Plants and Other Project Facilities. Includes all joint activity costs maintenance, repair, and remediation costs to comply with applicable Federal laws and regulations, including the Safe Drinking Water Act, Resource Conservation and Recovery Act (RCRA), Clean Air Act, Hazardous Materials Transportation Act, the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), and applicable state and local regulations for dams, reservoirs, levees, other control structures, pumping plants, and other joint use project facilities. This Work Category does not include costs associated with compliance with the Endangered Species Act, which are included in Work Category Code 61411. Federal, DOD, and Corps of Engineers requirements are described in the ERGO/TEAM environmental compliance assessment manuals. Costs include salaries, contaminant detection, waste analysis, site investigations, site remediation, treatment system installation, repair, renovation, modification, and other costs associated with compliance. Costs associated with medical surveillance and other employee health and safety requirements are not included. Environmental compliance budget requests must also include the mandatory data elements of the FEDPLAN Report authorized by Executive Order 12088.

61670

Reserved.

ER 37-2-10
Change 89
xx xxx 98

61680 Reserved.

61690 Reserved.

END OF REVISIONS TO ER 37-2-10, CHANGE XX, 31 July 1998

FY99 IMPLEMENTATION OF REVISIONS TO ER 37-2-10 CHAPTER 8
APPENDIX C

CONVERSION FROM OLD WORK CATEGORY COST CODES TO NEW WORK
CATEGORY CODES

The Government Performance and Results Act (GPRA) of 1994 requires formulating, submitting and executing budgets by "business function" instead of "feature".

The business functions are: Navigation, Flood Damage Reduction, Hydropower, Environmental Stewardship, and Recreation. These are further segregated into Operations and Maintenance sub-functions.

Budget ECs 11-2-172 and 11-2-175 have tables that show how the old Work Category Codes are aligned with the new Work Category Code (WCCs). No tables were provided to show how "old WCCs" would be aligned to "new WCCs" since there is no one-for-one relationship (ref: CERM-F memorandum, 29 Jan 96 announcing changes to ER 37-2-10).

A special Work Category Code set: 606XXX, 616XXX is established to replace the COEMIS "99" code designating work items that are "joint costs" vs. "specific costs" for power reporting purposes.

The following is an attempt to define how the "old WCCs" relate to the new WCCs. The notation " *WCC" identifies the changes made in ER 37-2-10 which were transmitted by the 29 Jan 96 memorandum. The conversion is project-dependent and varies with the Category/Class of each project.

CATEGORY/CLASS 100 PROJECTS: NAVIGATION

*WCC	WCC	*WCC	WCC	*WCC	WCC
60110	60110	60723	60132	62250	61160
60120	60110	60741	60133	62610	61110
60130	60110	60770	60122	62640	61160
60220	60110	60800	60160	63010	61110
60230	60110	60920	60141	63020	61110
60240	60110	60930	60142	63210	61110
60510	60410	61100	60150	63240	61110
60540	60412	62000	61151	63270	61160
60550	60413	62060	61152	63311	61121
60610	60511	62080	61153	63321	61110
60620	60511	62111	61110	63322	61110
60630	60512	62115	61110	63331	61122
60640	60416	62116	61160	63332	61122
60711	60121	62120	61110	63334	61121

CATEGORY/CLASS 100 PROJECTS: NAVIGATION

60712	60123	62210	61110	63340	61160
60721	60131	62240	61110		

CATEGORY/ CLASS 200 PROJECTS: FLOOD DAMAGE REDUCTION (Flood Control)

*WCC	WCC	*WCC	WCC	*WCC	WCC
60120	60210	62000	61251	63334	61221
60130	60210	62060	61252	63335	61221
60220	60210	62080	61253	63340	61260
60230	60210	62111	61211		
60310	60210	62115	61211		
60320	60210	62116	61260		
60510	60410	62120	61211		
60520	60414	62430	61412		
60530	60415	62440	61460		
60540	60412	62450	61413		
60550	60413	62610	61211		
60610	60510	62640	61260		
60620	60511	62710 (MR&T)	61211(12)		
60630	60512	62740	61211		
60640	60416	62810	61211		
60721	60231	62910	61511		
60722	60231	62911	61560		
60723	60232	62940	61511		
60741	60233	62950	61211		
60753	60221	62980	61513		
60754	60420	62990	61512		
60770	60222	63010	61240		
60800	60260	63020	61211		
60920	60241	63100	61211		
60930	60242	63210	61211		
61010	60223	63270	61260		
61100	60250	63312	61221		
61600	60513	63333	61221		

Note: Work activities that are not specific to one business function will be shown under WCC 602XX or 612XX as appropriate; e.g. ,water control management may encompass flood damage reduction, recreation, water quality or water supply. There is no "business function" for "water supply" or "water quality". The project should set up an account in

CEFMS to manually assign costs to water customers in a way that will pass an audit.
Road repair could also be used for many business functions.

CATEGORY/CLASS 400 PROJECTS: PROTECTION OF NAVIGATION

*WCC	WCC
61400	61110

CATEGORY/CLASS 300 PROJECTS: MULTIPLE PURPOSE WITH POWER

*WCC	WCC	*WCC	WCC	*WCC	WCC
60110	60110	61600	60513	62740	61610
60120	60610	62000	61351	62750	61610
60130	60610	62060	61352	62810	61610
60220	60610	62080	61353	62840	61660
60230	60610	62111	61610	62910	61511
60310	60610	62115	61610	62911	61560
60320	60210	62116	61660	62940	61511
60410	60311	62120	61610	62950	61511
60420	60312	62210	61110	62990	61512
60430	60313	62240	61110	63010	61640
60440	60314	62250	61160	63020	61610
60450	60610	62311	61311	63100	61610
60510	60411	62312	61312	63210	61610
60520	60414	62313	61313	63270	61660
60530	60415	62314	61314	63311	61121
60540	60412	62315	61314	63312	61221
60550	60413	62321	613n1	63321	61621
60610	60511	62322	613n2	63331	61622
60620	60511	62323	613n3	63332	61622
60630	60512	62324	613n4	63334	61221
60640	60416	62331	61371	63335	61221
60721	60621	62332	61372	63340	61660
60722	60631	62333	61373		
60723	60632	62334	61374		
60741	60633	62335	61375		
60753	60621	62360	61360		
60754	60420	62410	61411		
60770	60622	62420	61414		
60770	60325	62430	61412		
60800	60360	62440	61460		
60920	60641	62450	61413		
60930	60642	62610	61610		

61100	60350	62640	61660
61100	60650	62710	61610

Note: Costs related to a specific "business function" should be charged to the specific WCC. Costs that are related to more than one "business function" should be charged to a "joint" account such as WCC 606XX or 616XX. The preceding is based on common projects found throughout the Corps. Some projects may have special cost circumstances, based on the authorizing legislation, which would influence the choice of WCC.